

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

582N0178

HOUSE STATE AFFAIRS COMMITTEE ENGROSSED

NO. **SB 105** - 02/28/2007

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Senators Knudson, Abdallah, Albers, Dempster, Duenwald, Gant, Garnos, Gray, Greenfield, Hansen (Tom), Hauge, Hunhoff, Lintz, McCracken, McNenny, Olson (Ed), Schmidt (Dennis), and Smidt (Orville) and Representatives Rhoden, Boomgarden, Brunner, Buckingham, Carson, Cutler, Davis, Deadrick, DeVries, Dreyer, Dykstra, Faehn, Gilson, Hackl, Hanks, Haverly, Heineman, Hills, Howie, Hunt, Jerke, Juhnke, Kirkeby, Koistinen, Krebs, Lust, McLaughlin, Nelson, Noem, Novstrup (Al), Novstrup (David), Olson (Betty), Olson (Russell), Olson (Ryan), Pederson (Gordon), Peters, Pitts, Putnam, Rausch, Rave, Rounds, Steele, Tidemann, Turbiville, Van Etten, Vanneman, Vehle, Weems, Wick, and Willadsen

1 FOR AN ACT ENTITLED, An Act to authorize a county auditor to raise additional revenues  
2 for education from property taxes due to the results of certain court actions.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-12-44 be amended to read as follows:

5 10-12-44. The county auditor in each school district shall raise additional revenue, for the  
6 general fund and special education funds, from property taxes to compensate for tax abatement,  
7 tax increment financing district, or discretionary formula as follows:

8 (1) For tax incremental districts created pursuant to chapter 11-9 and formed after  
9 December 31, 1994, the county auditor shall levy an additional tax levy for an  
10 amount not to exceed an amount equal to the sum of the levies in §§ 10-12-42 and



1           13-37-16 times the tax increment valuation as defined in § 11-9-1;

2           (2)   For property subject to § 10-6-35.2, 10-6-35.12, 10-6-35.24, 10-6-35.25, 10-6-54, 10-  
3           6-55, or 10-6-67 the county auditor shall levy an additional tax levy for an amount  
4           not to exceed the amount of taxes that were not collected due to the reduction in  
5           valuation based on the maximum levies pursuant to §§ 10-12-42 and 13-37-16;

6           (3)   For abated taxes the county auditor shall levy an additional tax levy for an amount  
7           not to exceed the amount of the school district's portion of the taxes that were abated  
8           pursuant to chapter 10-18 during the previous tax year;

9           (4)   For settlement of taxes and valuation due to court action after local effort of the  
10          school district had already been calculated by the state.

11          The levies in this section are not subject to the referendum provision of § 10-12-43 and these  
12          levies shall maintain the same proportion to each other as represented in the mathematical  
13          relationship at the maximum levies pursuant to § 10-12-42.