

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

618R0125

SENATE BILL NO. 153

Introduced by: Senators Adelstein, Abdallah, Jerstad, Nelson, Schmidt, Tieszen, and Turbak
Berry and Representatives Kirkeby, Feinstein, Lederman, McLaughlin, and
Solberg

1 FOR AN ACT ENTITLED, An Act to equalize certain maximum general fund levies for school
2 districts.

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

4 Section 1. That chapter 13-13 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Notwithstanding the provisions of § 13-13-72.1, for property taxes payable in 2011, the
7 general fund school district levies set pursuant to § 10-12-42 for property classified as
8 agricultural property and owner-occupied single-family dwellings shall be adjusted to equalize
9 the levies between the two classifications.

10 Section 2. That § 10-12-42 be amended to read as follows:

11 10-12-42. For taxes payable in ~~2010~~ 2011 and each year thereafter, the levy for the general
12 fund of a school district shall be as follows:

13 (1) The maximum tax levy shall be eight dollars and sixty-five and six tenths cents per
14 thousand dollars of taxable valuation subject to the limitations on agricultural



1 property as provided in subdivision (2) of this section, and owner-occupied property
 2 as provided for in subdivision (3) of this section, ~~and nonagricultural acreage~~
 3 ~~property as provided for in subdivision (4) of this section;~~

4 (2) The maximum tax levy on agricultural property for such school district shall be ~~two~~
 5 three dollars and ~~fifty-seven and three tenths~~ fifty-six cents per thousand dollars of
 6 taxable valuation. If the district's levies are less than the maximum levies as stated
 7 in this section, the levies shall maintain the same proportion to each other as
 8 represented in the mathematical relationship at the maximum levies; and

9 (3) The maximum tax levy for an owner-occupied single-family dwelling as defined in
 10 § 10-13-40, for such school district may not exceed ~~four~~ three dollars and ~~four and~~
 11 ~~two tenths~~ fifty-six cents per thousand dollars of taxable valuation. If the district's
 12 levies are less than the maximum levies as stated in this section, the levies shall
 13 maintain the same proportion to each other as represented in the mathematical
 14 relationship at the maximum levies; ~~and~~

15 ~~(4) The maximum tax levy on nonagricultural acreage property as defined in § 10-6-~~
 16 ~~33.14, for such school district shall be three dollars and fifty-seven and three tenths~~
 17 ~~cents per thousand dollars of taxable valuation. If the district's levies are less than the~~
 18 ~~maximum levies as stated in this section, the levies shall maintain the same~~
 19 ~~proportion to each other as represented in the mathematical relationship at the~~
 20 ~~maximum levies.~~

21 All levies in this section shall be imposed on valuations where the median level of
 22 assessment represents eighty-five percent of market value as determined by the Department of
 23 Revenue and Regulation. These valuations shall be used for all school funding purposes. If the
 24 district has imposed an excess levy pursuant to § 10-12-43, the levies shall maintain the same

- 1 proportion to each other as represented in the mathematical relationship at the maximum levies
- 2 in this section. The school district may elect to tax at less than the maximum amounts set forth
- 3 in this section.