

2020 South Dakota Legislature

Senate Bill 161 ENROLLED

An Act

ENTITLED An Act to exempt certain real property from the special maintenance fee levy.

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

Section 1. That § 9-43-138 be AMENDED:

9-43-138. Special maintenance fee--Purposes--Exemptions.

The governing body prior to the assessment of real property within the municipality for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing public improvements, a special maintenance fee upon the lots fronting and abutting any improvements within the municipality that are maintained by the municipality. For purposes of this section, the governing body prior to the assessment of real property may, by resolution, elect to treat any of the following lots as not fronting and abutting improvements within the municipality:

- (1) Lots with a tax assessment freeze under chapter 10-6A; or
- (2) Lots classified as agricultural property under § 10-6-31.

The governing body prior to the assessment of real property may, by resolution, designate the lot or portion of lots against which the fee is to be levied and the amount of the fee to be assessed against each lot or portions of lots for such purposes, or may apportion the fee pursuant to § 46A-10B-20. The governing body may directly bill the affected property owner for the fee in a manner determined by the municipality, or the governing body may require the county treasurer to add the fee assessed to the general assessment against the property and certify the fee assessed together with the regular assessment to the county auditor to be collected in the same manner as municipal taxes are collected for general purposes. The fee assessed is subject to review and equalization the same as assessments or taxes for general purposes.

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An Act to exempt certain real property from the special maintenance fee levy.

I certify that the attached Act originated in the: Senate as Bill No. 161		Received at this Executive Office this,
		2020 atM.
	Secretary of the Senate	By for the Governor
	President of the Senate	The attached Act is hereby approved this day of, A.D., 2020
Attest:		
		Governor
	Secretary of the Senate	GOVERNO
		STATE OF SOUTH DAKOTA,
		Office of the Secretary of State
	Speaker of the House	
Attest:		Filed, 2020 at o'clockM.
	Chief Clerk	Secretary of State
Senate Bill No. <u>161</u>		Ву
File No		Asst. Secretary of State