State of South Dakota

EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

690T0418

SENATE BILL NO. 89

Introduced by: Senators Novstrup (Al), Brown, and Kraus and Representatives Wick and Greenfield

FOR AN ACT ENTITLED, An Act to revise certain provisions regarding a municipality's
 ability to specially assess property for street maintenance.

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

4 Section 1. That § 9-45-38 be amended to read as follows:

5 9-45-38. The governing body prior to the assessment of real property within the municipality 6 for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing street 7 surfacing or pavement a special front foot fee assessment not exceeding forty cents per front 8 foot upon the lots fronting and abutting any streets within the municipality that are maintained 9 by the municipality. The fee assessment shall be apportioned on a front foot basis and levied in 10 the following manner. The governing body prior to the assessment of real property may, by 11 resolution, designate the lot or portion of lots against which the fee assessment is to be levied 12 and the amount of the fee to be assessed assessment against each lot or portions thereof for such 13 purposes. The governing body may directly bill the affected property owner for the fee in a 14 manner determined by the municipality, or the governing body may direct the director of 15 equalization to add the fee assessed assessment to the general assessment against the property



and certify the fee assessed assessment 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 assessment is subject to review and equalization the same as assessments or
taxes for general purposes. Front foot, for the purposes of this section, means the actual front
of the premises as established by the buildings on the premises, record title, and use of the
property regardless of the original plat.