

HAND COUNTY AUDITOR'S OFFICE

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Community Alerts by www.alertsense.com

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I believe the contents of the information below was offered by the South Dakota Association of Towns and Townships in 2016. I do not believe the text has changed since then. It is provided here as a source of information and a template to use should a township decide to exercise this option. If you have additional questions, you should contact an attorney or the Association of Towns and Townships. The auditor's office shares information, we can not (by law) give you legal advice.

TAX LEVY FOR SECONDARY ROAD CAPITAL IMPROVEMENT FUND

In 2015 legislation was passed to allow a tax levy for up to \$0.50 per thousand for road and bridge improvement.

- Allows for up to \$0.50 / thousand levy for road and bridge improvements.
 - In additional to current levees.
 - Monies may be held over concurrent years for existing projects.
- Must be approved each year (Does not carryover from year to year. Does not get growth and CPI).
- Can only be passed at the Annual Meeting [Held in March of each year].
- Any resident, registered voter in attendance of the meeting may vote on the issue. (Is not referable to a vote. If taxpayers want to vote against it, they must attend the meeting.)
- The levy is passed by a simple majority of the voters in attendance.
- [The] Clerk must inform county auditor if [the] levy is passed and provided meeting minutes showing boat outcome.

On January 26, 2017 SDATAT [South Dakota Association of Towns and Townships] introduced a small structure/large culvert funding program proposal to the Transportation Commission that was voted down. One of the reasons was that townships have not used available resources that have been made available for them; so, we are encouraging all townships, that are in need of money, do use these resources. (Levies/Opt Outs).

The back of this page contains a model or template of the resolution the township board can use if they choose.

RESOLUTION FOR SECONDARY ROAD CAPITAL IMPROVEMENT FUNDS

WHEREAS, SDCL 10-12-28.2 and 31-13-3.1 authorize a township board to establish a secondary road capital improvement fund (not to exceed \$0.50 per \$1,000) for the purpose of constructing, reconstructing, repairing and maintaining secondary roads, bridges, and culverts; and

WHEREAS, the Board has determined need for the increased revenues.

LET IT BE RESOLVED, the Board of _____ Township, Hand County, South Dakota does hereby establish a \$0. _____ per \$1,000 property tax levy for the year 2023.

Adopted this _____ day of March, 2022.

By the Board

Chairman, Township Board of Supervisors

Attest:

Township Clerk

It has proven effective that the text above, once completed be PRINTED verbatim into the minutes of the township board meeting. As a reminder, this action must be taken annually, there is no carry over. That is why I wrote in the year where appropriate.

If you reference the above resolution in the minutes, this form, signed by the officers mentioned can be submitted with the minutes.

The township clerk should keep a copy of all records provided to the auditor's office.

