



2020 South Dakota Legislature

Senate Bill 161

Introduced by: **Senator Klumb**

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

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

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

4 **9-43-138. Special maintenance fee--Purposes--Exemptions.**

5 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
7 public improvements, a special maintenance fee upon the lots fronting and abutting any
8 improvements within the municipality that are maintained by the municipality. For
9 purposes of this section, the governing body prior to the assessment of real property may,
10 by resolution, elect to treat any of the following lots as not fronting and abutting
11 improvements within the municipality:

12 (1) Lots with a tax assessment freeze under chapter 10-6A; or

13 (2) Lots classified as agricultural property under § 10-6-31.

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