

BROOKINGS COUNTY AUDITOR'S OFFICE

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<https://www.brookingscountysd.gov/105/Townships>

The below template is available 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 addition 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 provide meeting minutes showing vote outcome.

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, Brookings County, South Dakota does hereby establish a \$ _____ per \$1,000 property tax levy for the year 202__.

Adopted this _____ day of March, 202__.

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.

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.