

BROOKINGS COUNTY AUDITOR'S OFFICE

Lori Schultz – Finance Officer

520 3rd Street, Suite 100
Brookings, SD 57006
(605) 696-8250

EMAIL: finance@brookingscountysd.gov
<https://www.brookingscountysd.gov/105/Townships>

What is the township Secondary Road Capital improvement levy? The township board would present a resolution for the voters to approve. The content of the resolution must be written into the minutes of the annual meeting. The action must be repeated each year to keep it in effect. Please contact the association or your attorney for advice.

10-12-28.2. Authorization of tax levy for secondary road capital improvement fund.

The voters of an organized civil township at the annual township meeting may authorize an annual property tax levy not to exceed fifty cents per thousand dollars of the taxable valuation of the township for the secondary road capital improvement fund for projects and purposes as defined in § 31-13-3.1. The secondary road capital improvement tax levy authorized by this section is in addition to the levies authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section is exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

Source: SL 2015, ch 165, § 22, eff. Apr. 1, 2015.

31-13-3.1. Secondary road capital improvement fund.

The township board of supervisors may establish a secondary road capital improvement fund for the purpose of constructing, reconstructing, repairing, and maintaining secondary roads, bridges, and culverts under the jurisdiction of the township board of supervisors.

Source: SL 2015, ch 165, § 23, eff. Apr. 1, 2015.

10-12-28. Maximum rate of township levy.

The total rate of the annual tax levy in civil townships may not exceed three dollars per thousand dollars of taxable valuation.

Source: SL 1915, ch 292, § 4; RC 1919, § 6741; SDC 1939, § 57.0513; SL 1989, ch 87, § 3.

10-12-28.1. Additional township levy for fire protection and emergency medical services.

If the allowable tax levy for a township in § 10-12-28 is insufficient to meet other allowable expenses, fire protection expenses, and expenses for emergency medical services, an additional annual tax for the purpose of providing fire protection and emergency medical services may be levied. However, the additional levy may not exceed one dollar and twenty cents per thousand dollars of taxable valuation within the township.

Source: SL 1981, ch 85; SL 1988, ch 94, § 3; SL 1989, ch 87, § 150; SL 2018, ch 61, § 1.

10-12-28.2. Authorization of tax levy for secondary road capital improvement fund.

The voters of an organized civil township at the annual township meeting may authorize an annual property tax levy not to exceed fifty cents per thousand dollars of the taxable valuation of the township for the secondary road capital improvement fund for projects and purposes as defined in § 31-13-3.1. The secondary road capital improvement tax levy authorized by this section is in addition to the levies authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section is exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

Source: SL 2015, ch 165, § 22, eff. Apr. 1, 2015.

31-13-22. Township snow removal reserve fund--Tax levy.

The board of township supervisors may establish a township snow removal reserve fund by the levy of a tax up to but not exceeding sixty cents per thousand dollars of taxable valuation within the township, and which levy hereby authorized shall be in addition to all other township tax levies.

Source: SL 1953, ch 480, § 1; SDC Supp 1960, § 58.0511; SL 1989, ch 87, § 15P.