

OPT OUT CHECKLIST

1. MEETING AND RESOLUTION

- Have a meeting any time from January 1st – July 15th. Discuss how much you want to opt out for in dollar amounts.
- Decide what prescribed resolution you want to use. One resolution will take the opt out directly to a public vote. One will not, although it still can be referred to a public vote.
- Fill out and sign resolution at the meeting.
- Ensure resolution has the dollar amount requested, the length of the opt out, and is signed and dated.

2. PUBLICATIONS

- Ensure your publication meets the sizing requirements outlined in DOR opt out guide.
- Publish in official newspaper within 10 days of your meeting.
- Publish again at least 5 days later. Publishing twice in a weekly newspaper will be fine!
- Receive a proof of publication from the official newspaper.

3. SUBMIT DOCUMENTATION TO AUDITOR ASAP

- Meeting minutes
- Completed and signed resolution
- Proof of publication
- Outcome of election if opt out was referred to a vote

4. ADDITIONAL INFORMATION

- Ensure the ending year on the resolution is correct. For example, if an opt out is passed in 2026 for 2 years, year 1 is 2026 payable in 2027, year 2 is 2027 payable in 2028. 2027 payable in 2028 is the last year for this opt out. You will need to pass a new opt out in 2028 for payable year 2029 if you want to continue receiving an opt out.
- If an opt out is referred to a public vote, the vote must take place on or before October 1st. A simple majority is required for the opt out to pass.
- Any additional questions may be sent to sdpropertytaxation@state.sd.us or reference DOR opt out guide.