

TOWNSHIP ROAD AND BRIDGE LEVY CHECKLIST

1. DISCUSS AT ANNUAL MEETING

- Discuss amount needed for road and bridge purposes. You can levy **UP TO** \$0.50/1,000 of valuation.
- Make a motion to levy your amount and record in the meeting minutes.

For example: “John Doe made a motion to levy \$0.25/1,000 per valuation for township road and bridge levy. Jane Doe seconded. All present voted yes. Motion carried”.

2. COMPLETE YOUR TAX REQUEST

- Complete your tax request resolution, ensuring that your township road and bridge levy is recorded.

3. SUBMIT TO AUDITOR

- Submit your tax request resolution and meeting minutes to the county auditor in a timely manner.

4. ADDITIONAL INFORMATION

- You must pass this at the annual meeting. **DO NOT** wait until your equalization meeting to pass this.
- You must act on this every year. It does not carry over from year to year and does not receive growth and CPI.
- You may have heard these referenced by another name, like Senate Bill 1 or township secondary road capital improvement levies. You should no longer refer to this as Senate Bill 1. Senate bills change every year and will not be referencing this taxation process. You can use secondary road capital improvement levy if desired!
- Any additional questions may be sent to sdpropertytaxation@state.sd.us or reference DOR township road and bridge guide.