

MEADE COUNTY GUIDE TO SPECIAL TAX DISTRICT FORMATIONS

This information is a guide for organizing special taxing districts within Meade County, SD.

The organization of a special district creates a separate governmental entity with certain powers, rights, and responsibilities as outlined in state statutes. The district finances its activities through taxes, assessments, and other financing mechanisms authorized by South Dakota law. The reason special districts are organized is to assume the responsibility for a service, maintenance or construction of a certain public need as determined by the type of district being formed and governed by a Board of Directors/Trustees.

Once formed, the district is an incorporated governmental subdivision of the State of South Dakota. Said district will maintain responsibility as required by statute for such as annual meetings, minutes, accounting of tax disbursements, re-election of the Board of Directors, and the annual filing of forms necessary for levying tax dollars distributed to the district. Knowledge of South Dakota Codified Law governing your district is required. You may find it necessary for you to obtain legal counsel to assist in the management of the district once formed.

A Board of Directors/Trustees must be elected to govern the district after the formation election at the first meeting. The district trustees serve different year terms and are re-elected at future annual meetings as their term ends. The number of district trustees, who can be a district trustee, and who can vote in this election and future annual district trustee elections varies by the type of district.

The petition process and election are required to organize as any special taxing district. The petition must contain appropriate language, an accurate legal description for the area of the proposed district, and a map outlining the area of the proposed district. A surveyor's affidavit is required for sanitary districts and road districts.

Steps for organizing a special district containing less than one thousand eligible voters:

1. The fee for formation and election of a special district is \$500.00. The fee is due when the petitions are filed with the Auditor.
2. Contact the Meade County Director of Equalization, to develop a map, legal description, and property owner list. You will need to provide a contact name, phone number and email address.
3. Make an appointment to come before the Board of Commissioners to discuss the new proposed district and seek funding, if available, for the formation of the same.
4. Properly prepare the petitions for circulation and send a copy to the Auditor's Office for final overview before circulating.
5. The organizers are responsible to circulate the petition. The petition must be signed by a minimum of 25% of the **registered voters per SDCL 6-16-2** within the boundaries of the proposed district. The Auditor's Office will inform you of the number of signers required. For a sanitary or road district, a surveyor affidavit must also be included with the petition.

6. File the completed petition with the Auditor's Office. Pay formation and election fee of \$500 at the time petitions are filed. The Auditor's Office will provide an election date and will request names for the three-member election board at this time.

7. The deadline for filing petition to be eligible for the next taxing cycle is **April 1st**. The deadline for filing election results with the Auditor to be eligible for the next taxing cycle is **July 15th**.

8. The petition is presented to the Board of Commissioners at its next meeting for approval to proceed, then an election is conducted pursuant to the Auditor's Office and the named three-member election board.

9. The Auditor's Office will email you instructions on how to proceed with conducting the election and keep you informed of the remainder of the process.

10. If a majority of the votes cast on the question of formation is in favor, an election shall be conducted by those present at the same meeting to elect the initial Board of Directors/Trustees. Said canvas of the election will be done by the Meade County Board of Commissioners.

*All special elections are conducted within sixty days as required by State Statute.

Steps for organizing a special district containing one thousand or more eligible voters:

Follow steps 1-9.

10. If a majority of the votes cast on the question of formation is in favor, an election shall be conducted by the County Auditor, after the official canvass, to elect the initial Board of Directors/Trustees. The County Auditor will publish a Notice of Vacancy. Nominating petitions shall be filed with the County Auditor at least thirty days before the election. The nominating petitions shall contain signatures of a least twenty-five eligible voters in the district. Said canvas of the election will be done by the Meade County Board of Commissioners.

WHO CAN VOTE IN THE FORMATION ELECTION AND FOR THE BOARD OF DIRECTORS/TRUSTEES

Ambulance Registered Voter and resident (lived within boundaries at least 30 days in the last year)

Fire Registered Voter and resident (lived within boundaries at least 30 days in the last year)

Sanitary Registered Voter and resident (lived within boundaries at least 30 days in the last year)

Road Only persons or public corporations that are landowners of land located within the proposed road district. An eligible voter may reside within or outside the district. Any firm, partnership, limited liability company, association, estate, or corporation that holds title to land located within the proposed district is entitled to one vote. If a person holds an interest in a lot, track or parcel of land, no more than one vote may be cast in any election.

WHO CAN SERVE AS A DIRECTOR/TRUSTEE

Ambulance	Resident
Fire	Resident
Sanitary	Resident
Road	Resident

SOUTH DAKOTA CODIFIED LAW

Ambulance District Code	SDCL 34-11A	https://sdlegislature.gov/Statutes/Codified_Laws/2056381
Fire District Code	SDCL 34-31A	https://sdlegislature.gov/Statutes/Codified_Laws/2057619
Sanitary District Code	SDCL 34A-5	https://sdlegislature.gov/Statutes/Codified_Laws/2058364
Road District Code	SDCL 31-12A	https://sdlegislature.gov/Statutes/Codified_Laws/2052917
Special District Organization	SDCL 6-16	https://sdlegislature.gov/Statutes/Codified_Laws/2035028
Public Meeting Laws	SDCL 1-25-1	https://sdlegislature.gov/Statutes/Codified_Laws/2031398
Public Record Laws	SDCL 1-27-1	https://sdlegislature.gov/Statutes/Codified_Laws/2031624

*See attached petition.