

**TITLE 21 DISCRETIONARY TAX FORMULA OF SPINK COUNTY,  
SOUTH DAKOTA,  
An ordinance to promote the construction and improvement of industrial  
structures, commercial structures, commercial residential structures, non  
residential agricultural structures and residential structures of Spink County, South  
Dakota**

**Chapter 21.01 Short Title**

21.0101 This Ordinance may be known and may be cited and referred to as “The Discretionary Tax Formula of Spink County, South Dakota,” to the same effect as if the full title was stated

**Chapter 21.02 Definitions**

21.0201 Discretionary Formula - The formula used for reduced taxation of new structures and additions as adopted by the Spink County Commissioners

21.0202 Commercial Structures - Any new commercial structure, except a commercial residential structure, or addition to an existing structure specifically classified as such for tax purposes

21.0203 Commercial Residential Structures - Any new commercial residential structure, or addition to an existing structure specifically classified as such for tax purposes. For purposes of this section, a commercial structure shall contain four or more units.

21.0204 Industrial Structures - Any new industrial structure or an addition to an existing structure specifically classified as such for tax purposes

21.0205 Non Residential Agricultural Structures - Any new non residential agricultural structure or addition to an existing structure specifically classified as such for tax purposes

21.0205 Redevelopment Neighborhood - An area which includes buildings or improvements which by reason of age, deterioration, obsolescence, and dilapidation injuriously affect the area to the detriment of public health, safety, morals or welfare and because the development of housing is being prevented by the predominance of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, the deterioration of site improvements, and obsolete platting

21.0206 Residential Structures - Any new residential structure, or any addition to or renovation of an existing structure specifically classified as such for tax purposes and located within a redevelopment neighborhood

**Chapter 21.03 Application of the Tax Formula**

21.0301 Industrial Structures, as defined in chapter 21.0204, which new structure or addition has a true and full value of thirty thousand dollars or more, added to real property located within Spink County, South Dakota shall qualify to be assessed pursuant to the discretionary formula described in Chapter 21.0401.

21.0302 Commercial Structures, as defined in chapter 21.0202, which new structure or addition has a true and full value of thirty thousand dollars or more shall qualify to be assessed pursuant to the discretionary formula described in Chapter 21.0401.

21.0303 Commercial Residential Structures, as defined in chapter 21.0203, which new structure or addition has a true and full value of thirty thousand dollars or more, added to real property located within the Spink County, South Dakota shall qualify to be assessed pursuant to the discretionary formula described in Chapter 21.0401.

21.0304 Non residential Agricultural Structures, as defined in chapter 21.0205, which new structure or addition has a true and full value of ten thousand of more, added to real property located in Spink County, South Dakota shall qualify to be assessed pursuant to the discretionary formula described in Chapter 21.0401.

21.0305 Residential Structures, as defined in chapter 21.0206, which new structure, addition, or renovation has a true and full value of five thousand dollars or more, added to real property shall qualify to be assessed pursuant to the discretionary formula described in Chapter 21.0401. In order to improve the quality of housing, all residential real property located within the boundaries of Spink County, South Dakota shall qualify as property located in a redevelopment neighborhood. The redevelopment neighborhood is being established because the area includes buildings or improvements which by reason of age, deterioration, obsolescence, and dilapidation injuriously affect the area to the detriment of public health, safety, morals or welfare and because the development of housing is being prevented by the predominance of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, the deterioration of site improvements, and obsolete platting.

#### **Chapter 21.04 Discretionary Tax Formula of Spink County, South Dakota**

21.0401 Structures, as pertaining to this chapter, shall be assessed as follows:

First Year	20%;
Second Year	40%;
Third Year	60%;
Fourth Year	80%; and
Fifth Year	100%.

#### **Chapter 21.05 Jurisdiction**

21.0601 The provisions of this Ordinance shall apply within the unincorporated areas of Spink County, including the unincorporated towns of Athol, South Dakota and Mansfield, Spink County, South Dakota, as well as the incorporated areas of Ashton, Brentford, Conde, Doland, Frankfort, Hitchcock, Mellette, Northville, Redfield, Tulare and Turton, South Dakota.

Publish Notice of Hearings: 8/17 & 8/24

First Reading: 8/30

Second Reading: 9/6

Publish Ordinance: 9/14

Effective: 10/4/11