

CHAPTER 3 - ASSESSMENTS AND TAXATION

ARTICLE 1 - LEVIES AND APPROPRIATIONS

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Section 3-1-101 Fiscal year of the city.

The fiscal year of the city shall commence on the first day of January of each year.

Statutory reference: SDCL 9-21-1, fiscal year of municipality.

Section 3-1-102 Annual appropriation ordinance - introduction and contents.

The city commission shall at its first regular meeting in September of each year, or within ten days thereafter, introduce the annual appropriation ordinance for the ensuing fiscal year, in which it shall

appropriate such sums of money as may be deemed necessary to meet all lawful expenses and liabilities of the city. The annual appropriation ordinance shall specify the function and subfunctions for which such appropriations are made and the amount appropriated for each, which amount shall be appropriated from the proper fund.

Statutory Reference: SDCL 9-21-2, annual appropriations ordinance.

Source: Rev. of Ord., 1990.

Section 3-1-103 Limitation of appropriations to city powers.

No money belonging to the city shall be appropriated except for such subfunctions and the defraying of such expenses as necessarily arise in the exercise of the powers granted by state law.

Statutory reference: SDCL 9-21-3, appropriations limited to municipal powers.

Source: Rev. of Ord., 1990.

Section 3-1-104 Classifying the expenditures of the annual appropriation ordinance.

In specifying the functions and subfunctions for which appropriations are made in the annual appropriation ordinance, the city commission shall follow in so far as then applicable, the classification of expenditures for each department and office of the city as prepared by the State Department of Legislative Audit.

Statutory reference: SDCL 9-21-6, classification of expenditures in annual appropriation ordinance.

Source: Rev. of Ord., 1990.

Section 3-1-105 Supplemental appropriation ordinance.

In the event of the failure to provide by the annual appropriation ordinance sufficient revenue to enable the city to conduct the indispensable functions of government in any department, or to discharge any duty which it is the lawful duty of the city to discharge and which requires the incurring of liabilities or expenditure of funds for a purpose or object for which no provision has been made in the annual appropriation ordinance for such fiscal year, and when any of such occasions arise the city commission may make, approve and adopt a supplemental appropriation ordinance, providing therein for appropriations for any or such purposes in such amounts as the city commission may determine necessary and such supplemental appropriation ordinance shall set out in detail each item for which an appropriation is made and the amount thereof. The adoption of such supplemental appropriation ordinance shall be governed by the same laws pertaining to the adoption of the annual appropriation ordinance.

Statutory reference: SDCL 9-21-7, supplemental appropriation ordinances.

Section 3-1-106 Limitation of expenditures to appropriated amounts.

Neither the city commission nor any department or officer of the city shall add to the city expenditures in any fiscal year any sum in excess of the amount provided for in the annual appropriation ordinance except as otherwise specially provided, nor shall the amount spent for any purpose or any department exceed the total amount appropriated for such purpose or for such department in the annual appropriation ordinance for such year, except as otherwise specially provided.

Statutory reference: SDCL 9-21-9, expenditures limited to appropriated amounts.

Section 3-1-107 Annual tax levy included in appropriation ordinance.

The annual appropriation ordinance of the city shall also contain the annual tax levy, which for all purposes shall not exceed the limitations prescribed by state law. It shall apportion among the various funds provided for therein the amount levied for general purposes and shall designate the amount to be applied upon each fund. It shall also specify the amount levied to pay interest on each outstanding bond issue, and the amount levied for the purpose of each sinking fund established to pay the principal of each series of bonds when matured.

Statutory reference: SDCL 9-21-19, annual tax levy included in appropriation ordinance.

Source: Rev. of Ord., 1990.

Section 3-1-108 Annual tax levy to be certified to the county auditor.

Immediately upon the passage and publication of the annual appropriation ordinance the city auditor shall certify the tax levies therein made to the county auditor of Hughes County as provided by state law.

Statutory reference: SDCL 9-21-20, certification of annual tax levy to county auditor.

Sections 3-1-109 to 199, inclusive. Reserved.