



# **WORKING WITH YOUR AUDITOR**



# TOWNSHIP FUNDING

1. Property Taxes
2. Motor Vehicle Taxes
3. Prorate License Fees
4. Distributions from Local Govt
5. State Hwy Fund (Formerly Game)
6. Motor Fuel Tax
7. Bank Franchise
8. Wheel Tax
9. US Fish and Wildlife



# US FISH AND WILDLIFE TAX

Not all townships will have this tax distribution either, this is paid by the Federal Government to the County to distribute annually. It is based up on lands owned by the U. S. Fish and Wildlife Service. This money is then divided between the entities where the land is located by the number of acres and the valuation of those acres.

# PROPERTY TAXES

Property taxes are based upon your valuation and townships can request up to \$3.00/thousand and increase each year by CPI and Growth. A levy has to be established to be able to request property taxes. If no levy is established the township would have to do an opt out.

In 2016 the legislature allowed an additional levy to be assessed for Road and Bridge purposes. Townships can request up to an additional .50/thousand for road and bridge purposes. This is non-referable and has to be done at your annual meeting and recorded in your minutes. This is a much easier process than going through an opt out.

# CPI AND GROWTH

Each year the SD Department of Revenue notifies the County Auditor of the Consumer Price Index (CPI) that will be used for the future year tax.

The CPI for taxes payable in 2019 is 2.1%. So if you received \$5000.00 in taxes in 2018 you would take the \$5000.00 times 2.1% and your increase for that year would be \$105.00.

You may also increase your taxes by the growth that occurred in your township and to figure the growth you divide the growth figure by the total value of the prior year and this gives you the percent of growth. Most likely you would have to call your Auditor to get this figure as you most likely wouldn't have this figure at your disposal.

I usually inform my townships that growth is around 1% and then to add an additional \$100 to \$200 so that they can get all that is allowed. I also let my townships know if they can get a lot more money and they can change their request if they so choose.

So in this scenario my CPI is \$105 and my growth at 1% is \$50, so I could request \$5,150 or more just so that I am guaranteed my \$5,150.



# QUESTIONS

Thank you for having me, I hope this helps you understand more of what is required of you as treasurer and officers of your township. Also thanks for serving for your township.

# MOTOR VEHICLE/PRORATE/LOCAL GOVT/STATE HWY/MOTOR FUEL TAXES

These taxes are all based upon the number of vehicles are licensed in your County. A percentage of licenses sold in the County are paid into the State monthly and then each quarter the State pays the County back a portion that is then divided between the County, Cities and Townships based upon the number of miles of road that are maintained.



# BANK FRANCHISE TAX

Bank Franchise tax is paid annually to the County from the State of SD. The banks located in your County pay a portion of their fees collected to the State that are later distributed out to the County to distribute to the county, schools, cities and townships.

In 2016 the law change how the distribution occurred. The money is distributed based according to the amount of taxes collected by each entity the prior year.





# WHEEL TAX

Wheel Tax is a county based tax. Not all Counties impose this tax and each County can determine how much of the tax is retained at the County level and how much is distributed to other entities.

# FORMS

NOTICE TO COUNTY AUDITOR

TOWNSHIP OFFICERS ELECTED (SDCL: 8: 4-3A)

STATE OF SOUTH DAKOTA )

TOWNSHIP OF \_\_\_\_\_

COUNTY OF BRULE )

TO, PAMELA PETRAK, COUNTY AUDITOR.

YOU ARE HEREBY NOTIFIED THAT AT THE REGULAR TOWNSHIP ELECTION HELD IN THIS TOWNSHIP ON THE \_\_\_\_\_ OF MARCH, 20\_\_\_\_, THE FOLLOWING PERSONS, WHOSE NAMES APPEAR OPPOSITE THE DATE OF THIS ELECTION WERE DULY ELECTED TO FILL THEIR RESPECTIVE POSITIONS; **AND THERE ARE ALSO INCLUDED THE NAMES OF ALL HOLDOVER OFFICERS**, WITH THE APPROXIMATE DATE OF THEIR ELECTION. **PLEASE LIST NAME ADDRESS/PHONE/CELL PHONE & EMAIL ADDRESS.**

NAME & ADDRESS OF CHAIRMAN:

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HOME PHONE/CELL PHONE & EMAIL ADDRESS: (PLEASE PROVIDE THIS FOR EMERGENCY MANAGER PURPOSES)

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NAME & ADDRESS OF SUPERVISOR:

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HOMEPHONE/CELL PHONE & EMAIL ADDRESS: (PLEASE PROVIDE THIS FOR EMERGENCY MANAGER PURPOSES)

# FORMS CONTINUED — OATHS OF OFFICE

**OATH OF TOWNSHIP OFFICERS — 8-43**

MICROFILM PRINTING CO., INC., MINNEAPOLIS, S. D. 57001

STATE OF SOUTH DAKOTA, } Township of \_\_\_\_\_  
County of \_\_\_\_\_

I, \_\_\_\_\_ having been elected to the office of \_\_\_\_\_ within and for the township of \_\_\_\_\_ in \_\_\_\_\_ County, South Dakota, aforesaid, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of South Dakota, and that I will faithfully and impartially perform all the duties of my said office of \_\_\_\_\_ to the best of my ability.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_  
Township Clerk

**OATH OF TOWNSHIP OFFICERS — 8-43**

MICROFILM PRINTING CO., INC., MINNEAPOLIS, S. D. 57001

STATE OF SOUTH DAKOTA, } Township of \_\_\_\_\_  
County of \_\_\_\_\_

I, \_\_\_\_\_ having been elected to the office of \_\_\_\_\_ within and for the township of \_\_\_\_\_ in \_\_\_\_\_ County, South Dakota, aforesaid, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of South Dakota, and that I will faithfully and impartially perform all the duties of my said office of \_\_\_\_\_ to the best of my ability.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_  
Township Clerk

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MICROFILM PRINTING CO., INC., MINNEAPOLIS, S. D. 57001

STATE OF SOUTH DAKOTA, } Township of \_\_\_\_\_  
County of \_\_\_\_\_

I, \_\_\_\_\_ having been elected to the office of \_\_\_\_\_ within and for the township of \_\_\_\_\_ in \_\_\_\_\_ County, South Dakota, aforesaid, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of South Dakota, and that I will faithfully and impartially perform all the duties of my said office of \_\_\_\_\_ to the best of my ability.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_  
Township Clerk

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Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_  
Township Clerk

# FORMS CONTINUED — LEVY FORM

## CERTIFICATE OF LEVY -8-10-2

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STATE OF SOUTH DAKOTA

COUNTY OF BRULE

TOWNSHIP OF \_\_\_\_\_

I, \_\_\_\_\_, Township Clerk of \_\_\_\_\_

Township hereby certify that the following resolution and order was passed at the Annual Township Meeting held in said township March \_\_\_\_\_, 20\_\_\_\_, by a majority of the electors present and voting thereat:

On motion, it was ordered the following levy be raised by tax upon the taxable property in said Township for the following purposes for the current year:

General Purposes (SDCL: 10-12-28)	\$ _____
Fire Guard Purposes (SDCL: 10-12-28.1)	\$ _____
Road & Bridge Purposes (SDCL: 10-12-28.2)	\$ _____
Snow Removal Purposes (SDCL: 31-13-22)	\$ _____

And I further certify that I have compared the foregoing with the original entry of the minutes of proceedings of the Annual Township Meeting held March \_\_\_\_\_, 20\_\_\_\_, as the same are recorded in Book of Records of said Township and the same is correct transcript therefrom.

Given under my hand this \_\_\_\_\_ day of March, 20\_\_\_\_\_.

# FORMS CONTINUED — ANNUAL REPORT

ANNUAL STATEMENT OF \_\_\_\_\_ TOWNSHIP  
 COUNTY \_\_\_\_\_ FOR THE YEAR \_\_\_\_\_

1. SELECT APPLICABLE: GENERAL FUND, ROAD & BRIDGE, FIRE FUND

2. CASH BALANCE AT THE BEGINNING OF THE YEAR \_\_\_\_\_

**RECEIPTS:**

- 3. Property Taxes \_\_\_\_\_
- 4. Bank Franchise Tax \_\_\_\_\_
- 5. Wheel Tax \_\_\_\_\_
- 6. Distributions from the Local Government Hwy and Bridge Fund \_\_\_\_\_
- 7. 14% Motor Vehicle Fees \_\_\_\_\_
- 8. Proration License Fees \_\_\_\_\_
- 9. Motor Fuel Tax \_\_\_\_\_
- 10. U. S. Fish and Wildlife Payments \_\_\_\_\_
- 11. State Highway Fund (former 10% game) \_\_\_\_\_
- 12. FEMA Grants \_\_\_\_\_
- 13. Interest Earned from Bank Accounts and CD's \_\_\_\_\_
- 14. Other Receipts \_\_\_\_\_

**Total Receipts (add lines 3 through 14) \_\_\_\_\_ 0.00**

**DISBURSEMENTS:**

- 15. Road Maintenance (graveling, grading, etc.) \_\_\_\_\_
- 16. Snow Removal \_\_\_\_\_
- 17. Weed mowing/spraying \_\_\_\_\_
- 18. Road Construction (culverts, bridges, regrading, reconstruction) \_\_\_\_\_
- 19. Equipment Purchase/Lease \_\_\_\_\_
- 20. Salaries/Fees/Mileage of Township Officials \_\_\_\_\_
- 21. Fire Protection \_\_\_\_\_
- 22. Ambulance Service \_\_\_\_\_
- 23. Other (Utilities, insurance, loan repayment, postage, supplies, etc) \_\_\_\_\_

**24. Total Disbursements (add lines 15 through 23) \_\_\_\_\_ 0.00**

- 25. End of Year Balances - Checking \_\_\_\_\_
- 26. Passbook \_\_\_\_\_
- 27. CD# \_\_\_\_\_
- 28. CD# \_\_\_\_\_
- 29. Other \_\_\_\_\_

**30. Total Cash at the End of the Year (Add lines 25 through 29) \_\_\_\_\_ 0.00**

Total cash verification (Lines 2 + 14 - 24 = line 30) \_\_\_\_\_ 0.00

31. Loan Balance Outstanding \_\_\_\_\_

I hereby certify to the best of my knowledge that this statement is a true and correct account of all money received, paid out and on hand with the township treasury.

CHAIRMAN \_\_\_\_\_ PHONE \_\_\_\_\_  
 TREASURER \_\_\_\_\_ PHONE \_\_\_\_\_  
 CLERK \_\_\_\_\_ PHONE \_\_\_\_\_



# FORMS ALSO NEEDED

The Clerk and Treasurer of each township needs to be able to be bonded and copy of the bonds should also be filed with your County Auditor as part of your annual paperwork.