

**AN ORDINANCE TO REVISE THE RURAL SERVICE DISTRICT TAXING DISTRICT BY AMENDING CHAPTER 3.08 OF THE RAPID CITY MUNICIPAL CODE**

WHEREAS, the City of Rapid City is divided into two taxing districts for purposes of levying ad valorem property taxes: the Urban Service District and the Rural Service District; and

WHEREAS, properties in the Rural Service District are taxed at a lower rate than properties located in the Urban Service District; and

WHEREAS, the Municipal Code and state law provide criteria for inclusion of property within the Rural Service District; and

WHEREAS, the Common Council desires to update the Municipal Code to provide clear direction as to the inclusion of properties to and exclusion of properties from the Rural Service District.

NOW THEREFORE, BE IT ORDAINED by the City of Rapid City that Chapter 3.08 of the Rapid City Municipal Code be and is hereby amended to read in its entirety as follows:

**CHAPTER 3.08: PROPERTY TAXES**

**3.08.010 Limitation.**

**3.08.020 Service districts established.**

**3.08.030 Urban service district.**

**3.08.040 Rural service district land—Criteria for inclusion.**

**3.08.050 Rural service district land— Designation.**

**3.08.060 Rural service district land—Mill levy and assessed value.**

**3.08.070 Rural service district land—Platting or construction—Report—Transfer to urban district.**

**3.08.080 Filing ordinance amendment or order with County Auditor.**

**3.08.010 Limitation.**

The total dollar amount of city real property taxes which are levied by the city and certified by the Finance Officer to the County Auditor pursuant to SDCL §§ 9-21-20 and 10-12-7 shall not be more than 5% greater than the amount so certified the preceding year. The preceding shall not apply to any levies for judgments, for general obligation bonds, for increases in valuations due to annexation of lands or for increases due to annually budgeted expenditures for liability, property and workers' compensation insurance.

**3.08.020 Service districts established.**

Pursuant to the authority granted in SDCL Chapter 9-21A, the city is divided in area into an urban service district and a rural service district constituting separate taxing districts for the purpose of levying all municipal ad valorem property taxes, except those levied for the payment of bonds.

### **3.08.030 Urban service district.**

The urban service district shall include all lands within the boundaries of the city which are not included in the rural service district.

### **3.08.040 Rural service district land—Criteria for inclusion.**

The rural service district shall include only the platted or unplatted lands as in the judgment of the Common Council ~~at the time of the adoption of this section~~ are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes. The rural service district may include lands which are not contiguous to one another.

### **3.08.050 Rural service district land—Designation.**

~~—The rural service district shall consist of those platted or unplatted, or both, lands described in Exhibits A, B and C, on file in the city's Finance Office entitled, Lands Included in the Rural Service District, and attached hereto and made a part hereof, all of which lands are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes.~~

The rural service district shall consist of those parcels of property described in Exhibit A "Rural Service District Properties" attached to Ordinance 6035, a copy of which shall remain on file in the City's Finance Office. The contents of said Exhibit A are incorporated herein by this reference as if fully set forth in this Section at length. Additional parcels of property may be added by ordinance when the Common Council finds that any such addition is necessary and proper.

### **3.08.060 Rural service district land—Mill levy and assessed value.**

The Rapid City mill levy on agricultural land included in the rural service district, upon annexation, shall be 25% of the Rapid City mill levy. However, in the event the aforesaid 25% Rapid City mill levy would result in a violation of SDCL § 9-21A-6, the Rapid City mill levy on the annexed agricultural land included in the rural service district shall be reduced accordingly. Further, so long as the agricultural land annexed remains rural property and is included in the rural service district, the assessed value on the agricultural land annexed shall not exceed the average assessed value on unannexed agricultural land in adjoining townships in Pennington County.

### **3.08.070 Rural service district land—Platting or construction—Report—Transfer to urban district.**

~~—Whenever any parcel of land, owned by 1 person or by 2 or more persons jointly or in common at the time of its inclusion in the rural service district, is platted, in whole or in part, and whenever application is made for a permit for the construction of a commercial, industrial or urban residential development or improvement to be situated on the parcel or any part thereof, the board or officer of the city approving the plat or building permit or having knowledge of the change in circumstances shall report the same to the Common Council, which shall make and enter an order transferring the parcel from the rural service district to the urban service district.~~

Parcels shall be transferred from the rural service district to the urban service district by resolution of the Common Council upon one of the following events:

- A. The parcel is platted, in whole or in part; or

B. Issuance of a permit for the construction of a commercial, industrial or urban residential development or improvement to be situated on the parcel or any part thereof.

**3.08.080 Filing ordinance amendment ~~or order~~ and resolutions with county auditor.**

The city's Finance Officer is directed to file with the appropriate county auditor a certified copy of Ordinance No. 23546035, ~~from which §§ 3.08.020 through 3.08.080 are derived~~, every ordinance amending this Chapter, amendment thereof and every ~~order~~ resolution adopted or entered pursuant to the ordinance.

CITY OF RAPID CITY

\_\_\_\_\_  
Mayor

ATTEST

\_\_\_\_\_  
Finance Officer

(seal)

**EXHIBIT A**

**RURAL SERVICE DISTRICT PROPERTIES**

PIN	TAX ID	ACRES	OWNER
2014400006	62790	112.77	DOECK LLC
2016427003	60618	44.13	FARRAR REAL ESTATE LIMITED PARTNERSH
2022100001	14803	160	SUMMIT, INC
2022400004	64420	348.14	GCC DACOTAH INC
2023226002	63664	37.67	DOECK LLC
2023300001	14814	120	GCC DACOTAH INC
2024200006	39298	70	MCMAHON INVESTMENTS INC
2024200007	51957	67.71	MCBRIDE
2024301004	44321	40	MCMAHON INVESTMENTS INC
2024330009	60651	8.11	MCMAHON INVESTMENTS INC
2024376001	14832	19.17	MCMAHON INVESTMENTS INC
2024402001	39297	56.28	MCMAHON INVESTMENTS INC
2024426001	39296	77.72	MCMAHON INVESTMENTS INC
2024451006	14834	1	MCMAHON INVESTMENTS INC
2024451007	14833	0.72	MCMAHON INVESTMENTS INC
2026300006	14854	40	BAILEY ASSOCIATES INC
2027151001	14870	0.62	LIEN, PETE AND SONS INC
2027201003	64419	86.99	GCC DACOTAH INC
2027476001	14886	40	BAILEY ASSOCIATES INC
2028226012	57799	87.1	LIEN, PETE AND SONS INC
2029100003	63524	117.8	SM PROPERTIES LLC
2029200006	61854	37.27	SM PROPERTIES LLC
2029200007	61856	36.47	BENEDICTINE CONVENT OF ST MARTINS
2034226001	14933	80	BAILEY ASSOCIATES INC
2034251002	14944	9.09	SWEET CREEK LLC
2034251005	14936	4.67	SWEET CREEK LLC
2034426001	14964	20	SWEET CREEK LLC
2034426002	14965	20	SWEET CREEK LLC
2035100004	50837	3.67	BAILEY ASSOCIATES INC
2118476005	65811	133.7	FREELAND MEADOWS LLC
2119100007	48724	40	FREELAND MEADOWS LLC
2119400001	8731	109.72	MONTGOMERY PROPERTIES LLC
2121400005	65467	384.16	DTH LLC
2122300005	62583	119	BENDT

2128100019	47799	40	AANDJ MEIER LLC
2128100021	48714	40	ROTH FARMS LLC
2129100010	62831	16.16	FMLC INC
2129100013	63636	74.26	FMLC INC
2129301001	15204	6.6	FMLC INC
2129301002	15205	4	FMLC INC
2129326003	62833	4.4	FMLC INC
2129326004	62834	33.3	FMLC INC
2129326005	64856	3.92	FMLC INC
2130200011	61793	104.3	FMLC INC
2132227002	50123	52.84	ADAMS/HENDRICKSEN
2132251003	50150	50.14	CONRAD/
2132400003	15248	40	JOHNSON BAR FIVE RANCH INC
2132400006	50143	40	CONRAD/
2132400008	50153	37.05	CENTURY RESOURCES INC
2133100003	41118	115	JOHNSON BAR FIVE RANCH INC
2133200004	61898	136.3	PANKRATZ
2133300001	41119	160	JOHNSON BAR FIVE RANCH INC
2133400004	62948	116.15	PANKRATZ
2134100002	50289	40	ENGESSER
2134127001	62974	41.02	ELK VALE BUSINESS PARK LLC
2134300006	51955	112.56	G AND G INVESTMENTS LLP
2134300009	60182	68.56	G AND G INVESTMENTS LLP
2134400003	46143	40	ENGESSER
2134400005	49114	40	ENGESSER
2134400006	49115	40	DTH LLC
3714400001	10980	119.22	ELLER FAMILY LIMITED PARTNERSHIP
3714400002	10982	40	STUMER
3719400001	56359	0.18	SELADOR RANCHES INC
3720300001	56361	11.49	SELADOR RANCHES INC
3726200007	52155	40	CATRON BOULEVARD INVESTORS LLC
3726326005	51965	43	SSDH INC
3726352001	11148	29.12	ORTHOPEDIC LAND CO
3726376001	11142	40	ORTHOPEDIC LAND CO
3726400002	52156	120	CATRON BOULEVARD INVESTORS LLC
3727100002	11156	48.51	BENDT
3727100003	11155	30	BENDT
3727200002	11150	40	JOHNSON LIVINGREVOCABLE TRUST
3728100006	57254	20	LEO HAMM FAMILY RANCH LLC

3728200014	52961	20	LEO HAMM FAMILY RANCH LLC
3730200001	56363	2.01	SELADOR RANCHES INC
3730400003	56365	4.45	SELADOR RANCHES INC
3735100002	53298	40	FIRST CHRISTIAN CHURCH
3735100004	60872	34.11	ORTHOPEDIC LAND CO
3735100005	60873	40	SOUTH FORTY LLC
3735300005	60356	40	COMMERFORD
3735400001	11254	120	HIGHLAND PARK RANCH LLC
3803100008	51958	39.01	G AND G INVESTMENTS LLP
3803200003	45387	41.16	BROKER FUND DIVIDEND LLC
3804100004	61174	40.89	JOHNSON BAR FIVE RANCH INC
3804301001	42622	77.75	JOHNSON BAR FIVE RANCH INC
3808376005	62482	18.7	WESTAG LLC
3809376003	52159	59.99	LYTLE (LIFE ESTATE)
3817126001	11600	80	WESTAG LLC
3817400001	42367	62.98	DENNIS ZANDSTRA REAL ESTATE HOLDINGS
3818376002	49239	79.17	THREE BIES SISTERS LLLP
3818477006	64470	35.1	BIES/PETERSEN
3820100009	49663	16.67	HOFF,EM FAMILYRANCH LTD PARTNERSHIP
3820100014	57383	1.19	HOFF FAMILY RANCH LTD PARTNERSHIP
3820200008	60215	40	DENNIS ZANDSTRA REAL ESTATE HOLINGS
3821100003	61178	17.24	DENNIS ZANDSTRA REAL ESTATE HOLDINGS
3821200001	60844	78.47	DENNIS ZANDSTRA REAL ESTATE HOLDINGS
<u>2035100007</u>	<u>60828</u>	<u>225.42</u>	<u>HANSON-LARSEN MEMORIAL PARK</u>
<u>2026451002</u>	<u>63049</u>	<u>41.97</u>	<u>HANSON-LARSON MEMORIAL PARK</u>