

**CITY OF CROOKS  
ORDINANCE NO. 274**

**AN ORDINANCE OF THE CITY OF CROOKS, SOUTH DAKOTA, ESTABLISHING  
RURAL SERVICE DISTRICT AND URBAN SERVICE DISTRICT WITHIN THE  
CORPORATE LIMITS OF THE CITY OF CROOKS.**

Be it ordained by the City of Crooks that the following regulations are adopted pertaining to the establishment of rural service district and urban service district within the corporate limits of the City of Crooks:

**Section 1. Intent.** Under the authority of SDCL Chap. 9-21A, the City of Crooks intends to classify the property within the corporate limits of the City of Crooks be classified as urban and rural for purposes of ad valorem property taxation pursuant to the provisions of SDCL Chap. 9-21A.

**Section 2. Definition of Terms.** Terms as used in this Ordinance shall be given the meanings as listed in SDCL § 9-21A-2.

**Section 3. Establishment of Urban Service District and Rural Service District.** The City of Crooks divides the area within and abutting to its corporate limits into an urban service district and a rural service district, constituting separate taxing districts for the urban and rural property classified for such purposes by this Ordinance and for purposes of all the municipal ad valorem property taxes, except for those levied for the payment of bonds. Lands outside the corporate limits of the City of Crooks are designated for purposes of possible future annexation, handled under Section 4 below. The specific division of the area within and abutting to its corporate limits are indicated by the map attached hereto as Exhibit A.

**Section 4. Rural Service District.** The rural service district shall include only such platted or unplatted lands as in the judgment of the City of Crooks are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial or urban residential purposes, and for these reasons are not benefited to the same degree as other lands by municipal services financed by general taxation. The rural service district may include lands which are not contiguous to one another. Lands outside the corporate limits of the City of Crooks may be designated as rural service district, and if annexed, shall be included within the rural service district.

**Section 5. Urban Service District.** The urban service district shall include all lands within the boundaries of the City of Crooks which are not included in the rural service district.

**Section 6. Limitation on Tax Levy and Assessed Value of Rural Service District Lands.** The tax levy and assessed value on the rural service district lands shall not exceed the average tax levy and average assessed value on unannexed agricultural land in adjoining townships in the county as long as the annexed agricultural land remains rural property as defined by SDCL § 9-21A-2.

**Section 7. Transfer of Rural Service District Lands to Urban Service District.** Whenever any parcel of land located 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 such parcel or any part thereof, the board or officer approving such plat or building permit shall report it to the City of Crooks, which shall then take such necessary steps needed to transfer such parcel from the rural service district to the urban service district.

**Section 8. Allocation and Spread of Levies.** Taxes levied for payment of bonds shall continue to be spread upon all taxable property within the corporate limits of the City of Crooks in proportion to the assessed valuation thereof. The remaining amount of the taxes levied each year shall be allocated by the county auditor to the urban service district and the rural service district in amounts proportionate to the current benefit ratio times the current benefit between the full and true values of all taxable property within the urban service district and all taxable property within the rural service district. Within each district, the amount so allocated shall be spread upon all taxable property in proportion to the assessed valuation thereof.

**Section 9. Certification of Tax Levy to County Auditor.** The amount of taxes levied each year shall be certified to the county auditor.

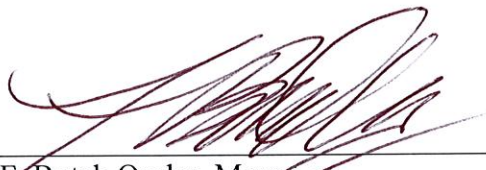
**Section 10. Filing Ordinance with County Auditor.** A certified copy of this ordinance and any amendment adopted or entered in connection therewith will be filed with the county auditor before it becomes effective.

Ayes: Henning, Maras, Richardson, Beyer

Nays:

Abstain:

Adopted this 8<sup>th</sup> day of March, 2021.

  
F. Butch Oseby, Mayor

ATTEST:

  
Tobias Schantz  
Finance Officer



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