5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

County	Scope	Year	10-6-137 (1) Industrial & Commercial new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) Industrial new structure or addition ($30,000+)	10-6-137 (3) Agricultural new structure or addition ($10,000+)	10-6-137 (4) Commercial new structure or addition ($30,000+)	10-6-137 (8) Commercial, Industrial & Ag reconstruction or renovation ($10,000+)	10-6-144 Developer Lots land only	Formula per Year 1	2	3	4	5
			Adopted Discretionary										
Aurora	County	2025	X	X	X	X	X		25	50	75	100	100
Beadle	County	2020	X	X	X	X	X		20	40	60	80	100
	Huron	1998						X	20	40	60	80	100
Bon Homme	County	2020	X	X	X	X	X		20	40	60	80	100
Brookings	County	1998						X	20	40	60	80	100
	County	2020		X	X	X			20	40	60	80	100
Brown	County	2001						X	SAME VALUE FOR FIVE YEARS				
		2020		X					0	0	0	0	0
		2020	X	X	X	X	X		20	40	60	80	100
	Aberdeen Commercial Historic District	2024	X						0	0	0	0	0
Brule	County	2020	X		X				20	40	60	80	100
Butte	County	2022	X	X	X	X	X		0	0	0	0	0
Campbell	County	2021		X	X	X			20	40	60	80	100
Charles Mix	County	2001						X	20	40	60	80	100
	County	2020			X	X			20	40	60	80	100
Clark	County	2020		X		X			20	40	60	80	100
Clay	County	2020			X	X			20	40	60	80	100
	Irene	2020		X	X	X	X		20	40	60	80	100
Codington	County	1995						X	SAME VALUE FOR FIVE YEARS				
		2020		X	X	X			0	0	0	0	0

5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

			10-6-137 (1) **Industrial & Commercial** new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) **Industrial** new structure or addition ($30,000+)	10-6-137 (3) **Agricultural** new structure or addition ($10,000+)	10-6-137 (4) **Commercial** new structure or addition ($30,000+)	10-6-137 (8) **Commercial, Industrial & Ag** reconstruction or renovation ($10,000+)	10-6-144 **Developer Lots** land only	Formula per Year				
County	**Scope**	**Year**	**Adopted Discretionary**						**1**	**2**	**3**	**4**	**5**
Davison	County	2020			X	X	X		20	40	60	80	100
	Mitchell	2023	X						20	40	60	80	100
Day	County	2020		X		X			20	40	60	80	100
Deuel	County	2023	X	X	X	X	X		20	40	60	80	100
Edmunds	County	2022			X	X			20	40	60	80	100
Fall River	County	2021	X		X				20	40	60	80	100
Faulk	County	2020	X	X	X	X	X		20	40	60	80	100
Grant	County	2020				X			20	40	60	80	100
		2023						X	20	40	60	80	100
Haakon	Philip	2022		X		X	X		20	40	60	80	100
Hamlin	County	2020			X	X			20	40	60	80	100
	Bryant	2019		X					20	40	60	80	100
Hand	County	1996			X	X			20	40	60	80	100
Hanson	County	2020	X	X	X	X	X		25	50	75	100	100
Hughes	County	2020	X	X	X	X	X	X	20	40	60	80	100
Hutchinson	County	2020	X	X	X	X			25	50	75	100	100
Hyde	County	2020			X	X			20	40	60	80	100
Jackson	County	2020				X			20	40	60	80	100
Jones	County	2001				X			20	40	60	80	100
Kingsbury	County	2020		X	X				20	40	60	80	100
Lake	County	2020		X	X	X			20	40	60	80	100

5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

			10-6-137 (1) **Industrial & Commercial** new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) **Industrial** new structure or addition ($30,000+)	10-6-137 (3) **Agricultural** new structure or addition ($10,000+)	10-6-137 (4) **Commercial** new structure or addition ($30,000+)	10-6-137 (8) **Commercial, Industrial & Ag** reconstruction or renovation ($10,000+)	10-6-144 **Developer Lots** land only	Formula per Year				
County	**Scope**	**Year**	**Adopted Discretionary**						**1**	**2**	**3**	**4**	**5**
Lawrence	Lead	2020	X	X	X	X	X		20	40	60	80	100
	Spearfish	2023		X		X			20	40	60	80	100
Lincoln	Beresford	2020	X	X		X			20	40	60	80	100
	Canton	2020		X		X			0	20	40	60	80
	Harrisburg	2020	X	X	X	X	X		20	40	60	80	100
	Hudson	2020	X	X		X			20	40	60	80	100
	Lennox	2020	X		X				20	40	60	80	100
	Sioux Falls	2020	X	X		X			0	20	40	60	80
Lyman	County	2022				X			25	50	75	100	100
Marshall	County	2020		X		X			20	40	60	80	100
McCook	County	2020			X	X	X		20	40	60	80	100
McPherson	County	2022			X	X			20	40	60	80	100
Meade	County	2025		X	X	X	X		20	40	60	80	100
		2025						X	20	40	60	100	100
Miner	County	2020			X	X			20	40	60	80	100

5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

County	Scope	Year	10-6-137 (1) Industrial & Commercial new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) Industrial new structure or addition ($30,000+)	10-6-137 (3) Agricultural new structure or addition ($10,000+)	10-6-137 (4) Commercial new structure or addition ($30,000+)	10-6-137 (8) Commercial, Industrial & Ag reconstruction or renovation ($10,000+)	10-6-144 Developer Lots land only	Formula per Year 1	2	3	4	5
			Adopted Discretionary										
Minnehaha	Baltic	2020	X			X			0	20	40	60	80
	Brandon	2020		X		X			0	20	40	60	80
	Colton	2022	X			X			0	20	40	60	80
	Crooks	2025	X	X		X			0	20	40	60	80
	Dell Rapids	2023	X	X	X	X	X		0	25	50	75	75
	Garretson	2020	X			X			0	25	50	75	75
	Hartford	2020		X		X			0	25	50	75	75
	Humboldt	2020	X	X	X	X	X		25	25	50	75	75
	Sioux Falls	2020	X	X		X			0	20	40	60	80
Moody	Flandreau	2020	X			X			0	25	50	75	100
	Trent	2021		X		X	X		25	50	75	100	100
	Colman	2021	X	X	X	X	X		20	40	60	80	100
Pennington	County	2007						X	20	40	60	80	100
	Wall	2020		X		X		X	0	0	0	0	0
Perkins	County	2020		X		X			20	40	60	80	100
Potter	County	2020	X	X	X	X	X		20	40	60	80	100
Roberts	County	2020			X	X			25	50	75	100	100
Sanborn	Woonsocket	2022	X	X	X	X	X	X	20	40	60	80	100

5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

County	Scope	Year	10-6-137 (1) Industrial & Commercial new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) Industrial new structure or addition ($30,000+)	10-6-137 (3) Agricultural new structure or addition ($10,000+)	10-6-137 (4) Commercial new structure or addition ($30,000+)	10-6-137 (8) Commercial, Industrial & Ag reconstruction or renovation ($10,000+)	10-6-144 Developer Lots land only	Formula per Year 1	2	3	4	5
			Adopted Discretionary										
Spink	County	2006						X	SAME VALUE FOR FIVE YEARS				
	Ashton	2020		X	X	X	X		20	40	60	80	100
	Doland	2023	X				X		20	40	60	80	100
	Frankfort		X						20	40	60	80	100
	Mellette	2024	X						20	40	60	80	100
	Redfield	2020		X		X			20	40	60	80	100
	Tulare		X	X	X	X			20	40	60	80	100
Stanley	Fort Pierre	2020	X	X	X	X	X		20	40	60	80	100
Sully	County	2020				X		X	20	40	60	80	100
Tripp	County	2020			X	X	X		20	40	60	80	100
	Winner	2022		X					20	40	60	80	100
Turner	County	2020	X	X	X	X	X		20	40	60	80	100
	Centerville	2018		X		X			20	40	60	80	100
	Irene	2020		X	X	X	X		20	40	60	80	100
	Marion	2020		X		X			20	40	60	80	100
Union	Alcester	2023		X		X			20	40	60	80	100
	Beresford	2020	X	X		X			20	40	60	80	100
	Dakota Dunes CID	2025				X			20	40	60	80	100
	Elk Point	2020		X		X	X		20	40	60	80	100
	Jefferson	2020	X	X	X	X			20	40	60	80	100
	North Sioux City	2020	X	X	X	X	X		20	40	60	80	100

5 Year Discretionary Formula

SDCL 10-6-137 (subsections 1, 2, 3, 4, 8) SDCL 10-6-144

			10-6-137 (1) **Industrial & Commercial** new structure, renovation, or reconstruction ($30,000+)	10-6-137 (2) **Industrial** new structure or addition ($30,000+)	10-6-137 (3) **Agricultural** new structure or addition ($10,000+)	10-6-137 (4) **Commercial** new structure or addition ($30,000+)	10-6-137 (8) **Commercial, Industrial & Ag** reconstruction or renovation ($10,000+)	10-6-144 **Developer Lots** land only	Formula per Year				
County	**Scope**	**Year**	**Adopted Discretionary**						**1**	**2**	**3**	**4**	**5**
Yankton	County	2020	X	X	X	X			20	40	60	80	100
	Irene	2020		X	X	X	X		20	40	60	80	100