

### 5 year Discretionary Formula

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

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

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County	Scope	Year	10-6-137 (1)	10-6-137 (2)	10-6-137 (3)	10-6-137 (4)	10-6-137 (8)	10-6-144	Formula per Year				
			Industrial & Commercial new structure, renovation, or reconstruction (\$30,000+)	Industrial new structure or addition (\$30,000+)	Agricultural new structure or addition (\$10,000+)	Commercial new structure or addition (\$30,000+)	Commercial, Industrial & Ag reconstruction or renovation (\$10,000+)	Developer Lots land only	1	2	3	4	5
<b>Custer</b>	County	1999						X	20	40	60	80	100
		2020	X	X		X			20	60	100	100	100
	Custer	2020						X	20	60	100	100	100
<b>Davison</b>	County	2020			X	X	X		20	40	60	80	100
<b>Day</b>	County	2020		X		X			20	40	60	80	100
<b>Deuel</b>	County	2020		X	X	X	X		20	40	60	80	100
<b>Edmunds</b>	County	2022			X	X			20	40	60	80	100
<b>Fall River</b>	County	2021	X		X				20	40	60	80	100
<b>Faulk</b>	County	2020	X	X	X	X	X		20	40	60	80	100
<b>Grant</b>	County	2016						X	20	40	60	80	100
		2020				X			20	40	60	80	100
<b>Haakon</b>	Philip	2022		X		X	X		20	40	60	80	100
<b>Hamlin</b>	County	2020			X	X			20	40	60	80	100
	Bryant	2019		X					20	40	60	80	100
<b>Hand</b>	County	1996			X	X			20	40	60	80	100
<b>Hanson</b>	County	2020	X	X	X	X	X		25	50	75	100	100
<b>Hughes</b>	County	2020	X	X	X	X	X	X	20	40	60	80	100
<b>Hutchinson</b>	County	2020	X	X	X	X			25	50	75	100	100
<b>Hyde</b>	County	2020			X	X			20	40	60	80	100
<b>Jackson</b>	County	2020				X			20	40	60	80	100
<b>Jones</b>	County	2001				X			20	40	60	80	100

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County	Scope	Year	10-6-137 (1)	10-6-137 (2)	10-6-137 (3)	10-6-137 (4)	10-6-137 (8)	10-6-144	Formula per Year				
			<b>Industrial &amp; Commercial</b> new structure, renovation, or reconstruction (\$30,000+)	<b>Industrial</b> new structure or addition (\$30,000+)	<b>Agricultural</b> new structure or addition (\$10,000+)	<b>Commercial</b> new structure or addition (\$30,000+)	<b>Commercial, Industrial &amp; Ag</b> reconstruction or renovation (\$10,000+)	<b>Developer Lots</b> land only	1	2	3	4	5
<b>Kingsbury</b>	County	2020		X	X				20	40	60	80	100
<b>Lake</b>	County	2020		X	X	X			20	40	60	80	100
<b>Lawrence</b>	Lead	2020	X	X	X	X	X		20	40	60	80	100
	Spearfish	2020		X		X			20	40	60	80	100
<b>Lincoln</b>	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
	Sioux Falls	2020	X	X		X			0	20	40	60	80
	Tea	2021	X	X	X	X	X		20	40	60	80	100
<b>Lyman</b>	County	2022				X			25	50	75	100	100
<b>Marshall</b>	County	2020		X		X			20	40	60	80	100
<b>McCook</b>	County	2020			X	X	X		20	40	60	80	100
<b>McPherson</b>	County	2020		X	X	X	X		20	40	60	80	100
<b>Meade</b>	County	2020		X	X	X	X		0	0	0	0	0
		2020						X	0	0	50	100	100
<b>Miner</b>	County	2020			X	X			20	40	60	80	100

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

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<b>County</b>	<b>Scope</b>	<b>Year</b>	<b>Adopted Discretionary</b>					<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Spink</b>	County	2006					X	SAME VALUE FOR FIVE YEARS				
	Ashton	2020		X	X	X	X	20	40	60	80	100
	Doland		X				X	20	40	60	80	100
	Frankfort		X					20	40	60	80	100
	Mellette		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
<b>Stanley</b>	Fort Pierre	2020	X	X	X	X	X	20	40	60	80	100
<b>Sully</b>	County	2020				X	X	20	40	60	80	100
<b>Tripp</b>	County	2020			X	X	X	20	40	60	80	100
	Winner	2022		X				20	40	60	80	100
<b>Turner</b>	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		20	40	60	80	100
	Marion	2020		X		X		20	40	60	80	100
<b>Union</b>	Beresford	2020	X	X		X		20	40	60	80	100
	Dakota Dunes	2020		X		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

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			Adopted Discretionary						1	2	3	4	5
<b>Yankton</b>	County	2020	X	X	X	X			20	40	60	80	100
	Irene	2020		X			X		20	40	60	80	100

SDCL References	
13-13-20.4	State Aid Formula
10-6-138	Municipal Adoption "within 3 miles" *notes in Codified Law book states "County trumps City"