

# ROAD DISTRICT HANDBOOK



# CUSTER COUNTY

This handbook is created and provided to you with basic information for the creation and management of a road district. Nothing contained in this document should be considered as an official or unofficial legal opinion and is not a substitute for legal advice. Road districts have the authority pursuant to South Dakota Codified law to obtain legal counsel and it is recommended that you obtain counsel to assist in the creation and management of the district. This handbook was compiled using South Dakota Codified laws in effect at the time of drafting of this handbook. Laws frequently change and you should review South Dakota Codified Law for the latest laws affecting road districts. South Dakota statutes can be found at the Legislative Research Council's website at [www.sdlegislature.gov](http://www.sdlegislature.gov).

The Auditor's Office only assists with annual meeting calendars and disbursement of collected taxes. **The county is unable to provide legal advice to road districts, its' board or members!** Any further questions or advice should be directed at legal counsel retained by the board or members of the district.

**Table of Contents:**

<b>Helpful Contact Information-----</b>	<b>4</b>
<b>Important Dates-----</b>	<b>4</b>
<b>Forming a Road District-----</b>	<b>5</b>
Required Survey and Map	
• Ag property exclusion	
Application of Organization	
• Eligible Voter definition	
• Petition	
• Public Examination	
• Commission Approval	
• Formation Election	
<b>Election of Trustees-----</b>	<b>7</b>
Initial Election	
• Three or fewer land owners	
• Districts with less than 1,000 landowners	
• Districts with more than 1,000 landowners	
Annual Election	
• Districts with less than 1,000 landowners	
• Districts with more than 1,000 landowners	
Nomination of Officers	
<b>Rules, Powers &amp; Responsibilities-----</b>	<b>9</b>
Meetings	
Quorum	
President	
General Powers	
Ordinance & Resolutions	
Annual Report Requirement	
Investment of Funds	
Record Keeping	
Conflict of Interest	
Compensation of Trustees	
Open Government	
Public Highway classification	
Roads outside district	
Sidewalks	
<b>General Taxing Authority-----</b>	<b>11</b>
<b>Tax Levies-----</b>	<b>12</b>
Initial Levy	
Referral of Tax levy	
Limitations on Tax Levy	
Annual Assessments	

<b>Special Assessments-----</b>	<b>13</b>
Bonding Authority	
Referendum	
<b>Other Relevant Statutes-----</b>	<b>13</b>
Consolidation of Districts	
Annexation of Area	
Minor Boundary Adjustments	
Dissolution	
<b>Formation Checklist-----</b>	<b>15</b>
<b>Annexation Checklist-----</b>	<b>16</b>
<b>Minor Adjustments Annexation Checklist---</b>	<b>17</b>
<b>Appendices-----</b>	<b>18</b>
Sample forms	

## Helpful Contact Information

- Custer County Auditor's Office..... (605)673-8173  
[CountyAuditors@custercountysd.com](mailto:CountyAuditors@custercountysd.com)
- Secretary of State..... (605)773-3537  
- Contact regarding:  
\* Elections  
- [www.sdsos.gov](http://www.sdsos.gov)
- Department of Revenue (Property Tax Division)..... (605)773-3311  
- Contact regarding:  
\* Property Taxes  
\* Special Assessments  
- <http://www.dor.sd.gov>
- Department of Legislative Audit..... (605)773-3595  
- Contact regarding:  
\* Accounting  
\* Investments  
\* Annual Report  
- [www.legislativeaudit.sd.gov](http://www.legislativeaudit.sd.gov)
- Attorney General.....  
- [www.atg.sd.gov](http://www.atg.sd.gov)

### References

South Dakota Codified Laws & Administrative Rules - [www.sdlegislature.gov](http://www.sdlegislature.gov)

### IMPORTANT DATES

- March 31st.....Annual Report Due
- April 10.....New Road Districts and/or changes to  
an existing road district must be completed and all documentation  
turned in to the Auditor's Office to receive funding in the year of the  
formation/change.
- First Tuesday in May.....Annual Election of Trustees
- Notice of time, place and list of candidate names shall be provided no more than 14 days and no less than 7 days prior to election
  - Certified statement of elected persons shall be transmitted to the Auditor no later than 10 days after election.
- July 15th.....Deadline to Impose Tax Levy
- October 1st.....Tax Levy Due to Auditor

## **FORMING A ROAD DISTRICT**

Any area outside the boundary of a municipality, which is situated so that the construction or maintenance of roads becomes desirable, may be incorporated as a road district pursuant. SDCL 31- 12A-1. Any landowner who owns land lying within the limits of the area proposed to be organized into a district may file a petition to form a road district. SDCL 31-12A-3.

### **Verified Survey and Map Required.**

The first step in forming a road district is to obtain an accurate survey and map of the territory intended to be included in the road district. The survey and map must show the boundaries and area of the proposed district. The accuracy of the map must be verified by an affidavit completed by a surveyor. SDCL 31-12A-2.

If the boundaries of the proposed district can be defined on a recorded plat, a new survey and map is not required. Atty.Gen. Opinion No. 83-17, 1983 WL 180598.

**\*Agricultural Property Exclusion:** Any owner of land classified as agricultural property for taxation purposes may exclude that property from the district by notifying the county auditor in writing within sixty days after the incorporation of the district. SDCL 31-12A-10.

### **Application for Organization**

An application for organization is required for the formation of a road district. The application includes a petition, which must be signed by **no less than** 25% of the eligible voters owning land **within** the proposed district. SDCL 31-12A-3.

#### **Eligible Voters** See SDCL 31-12A-1.2:

- Only persons or public corporations owning land (“landowner”) within the proposed road district are eligible to vote.
- An eligible voter may reside within or outside of the district.
- Entities (i.e, corporations, limited liability companies, estates, etc.....) are entitled to one vote and the entity may designate an officer or agent to vote on its behalf. The road district may request documentation from the entity granting authorization to an officer or agent for voting purposes.
- If more than one person holds an interest in a lot, tract or parcel, only one vote may be cast with respect to that lot, tract or parcel. For example, if a lot is owned by a husband and wife, either the husband or wife may vote but **not** both.
- A “landowner” means any owner of land other than a governmental entity.
- If a lot, tract or parcel is being sold under a contract for deed, the purchaser as named in the contract is deemed to be the landowner.

#### **Petition** See SDCL 31-12A-3:

- The petition must conform with the requirements of SDCL 6-16-2 and must set forth:
  1. The proposed name of the district (the name must be different than any other road district in the State of South Dakota);
  2. That there is a need for road work in the territory described in the petition;
  3. A description of the territory proposed to be organized as a district;
  4. A request that the county commission define the boundaries for the district; that an election on the formation of the district be held within the boundaries of the proposed territory; and that the commission determine that such a district be created.

**Public Examination** See *SDCL: 31-12A-4*:

- The survey, petition, and map, after completed and verified, shall be left at a convenient public place **as designated by the county auditor within** the proposed territory for a period of **not less than 20 days** for examination by interested parties.
- The petition shall be filed with the Custer County Auditor and presented at the next meeting of the Board of County Commissioners. SDCL 31-12A-5.
  - If any of the proposed territory lies within the subdivision jurisdiction of a municipality, the petition must first be submitted to the municipality's governing body for approval and then, after approved by the municipality, it shall be presented to the county commission for approval. SDCL 31-12A-5.1.
  - If the proposed territory/district is in two or more counties, a petition shall be filed in each county and each petition must be signed by at least 25% of the eligible voters within the proposed district boundaries of the respective county. SDCL 6-16-2.
- The submitted petition must be accompanied by the deposit set by the county to cover the estimated costs of the publication of public notices and formation election. SDCL 6-16-2.

**County Commission Approval** See *SDCL 31-12A-6*.

If the county commission is satisfied that the requirements of SDCL chapter 31-12A have been satisfied, it will issue an order declaring that the territory shall, with the assent of the eligible voters, be an incorporated road district. SDCL 31-12A-6.

**Formation Elections** See *SDCL 6-16-4 to 6-16-6*.

Following approval of the petition by the county commission, the county auditor will set the date, time, and location for a meeting to conduct an election on the question of the formation of the district. The auditor shall publish each notice of

the election at least once each week for two consecutive weeks with the last publication **not less than four nor more than** ten days before the election in at least one legal newspaper of general circulation in the proposed district (Currently the Custer County Chronicle). The meeting and election must take place **no more than** 60 days after the county commission declares the application valid.

Elections for districts containing **less than one thousand voters** and those containing **more than one thousand landowners** shall be held in accordance with SDCL 6-16-5 and 6-16-5.1 respectively.

## **ELECTION OF TRUSTEES**

**Three or fewer landowner:** In road districts formed with three or fewer landowners, each landowner shall be a trustee and no election is required. After the district is incorporated and the number of landowners within the district is five or more, the district shall conduct an election pursuant to SDCL 31-12A-16. The district shall conduct the election on the first Tuesday after the anniversary date of the formation of the district. SDCL 31-12A-1.1.

### **Initial election of the board in districts containing less than one thousand landowners:**

The Board of Trustees shall consist of three members. One will be elected to a term of three years, one to a term of two years, and one to a term of one year. SDCL 31-12A-16. Nomination of Officers. Trustees elected at the initial election shall be nominated by the landowners in attendance at the organizational election meeting. SDCL 31-12A-16. Election of Officers. The person receiving the highest number of votes shall serve for a term of three years, the person receiving the second highest number of votes shall serve for a term of two years and the person receiving the third highest number of votes shall serve for a term of one year. SDCL 31-12A-16.

### **Initial Election of the Board in Districts Containing More Than One Thousand Landowners:**

If a majority of the votes cast in an election conducted pursuant to § 6-16-5.1 is in favor on the question of formation of the special district, an election shall be conducted by the county auditor within sixty days after the official canvass to elect the initial board of directors or trustees. The election shall be conducted pursuant to Title 12. The county auditor shall publish a notice of vacancy no later than fifty days prior to the election. Circulation of nominating petitions may begin upon completion of the official canvass of the election to form the district. Nominating petitions shall be filed with the county auditor by 5:00 p.m. at least thirty days before the election. The nominating petitions shall contain signatures of at least twenty-five registered voters in the district. Absentee ballots shall be made available to the voters no later than twenty days before the date of election. The election shall be canvassed by the county commission.

### **Annual Election of Officers**

An annual election of officers shall be held the first Tuesday in May at a place in the district designated by the board of trustees. The election shall be conducted according to South Dakota Codified Law chapter 8-3, at a meeting of the eligible voters of the road district. SDCL 31-12A-15.

**Annual Election for District Containing Less Than One Thousand Landowners:**

The secretary-treasurer shall provide notice of the election in a legal newspaper of general circulation in each county in which the district is located or by posting notice in a public place within the district and delivering the notice to each landowner in the district. The notice must include the time and place of the election and offices to be filled. The election meeting must be held not less than seven days nor more than fourteen days after the date of publication or delivery of the notice. SDCL 31-12A-15.1. Nomination of Officers. Names of any candidate for election to the Board of Trustees may be submitted from the floor and voted upon during the annual meeting. Absentee voting is not an option for election of officers at an annual meeting.

**Annual Election for District Containing More Than One Thousand Landowners:**

The secretary-treasurer must provide notice setting forth each vacancy and the time and place that nominating petitions may be filed in a legal newspaper of general circulation in each county in which the district is located or by posting notice in a public place within the district and delivering the notice to each landowner in the district. The notice shall be given not less than thirty days prior to the deadline for filing petitions. SDCL 31-12A-15.1.

The secretary-treasurer shall provide notice of the election in a legal newspaper of general circulation in each county in which the district is located or by posting notice in a public place within the district and delivering the notice to each landowner in the district. The notice must include the time and place of the election and candidate names for each vacancy to be filled. The election meeting must be held not less than seven days nor more than fourteen days after the date of publication or delivery of the notice. SDCL 31-12A-15.1.

**Nomination of Officers.**

Any candidate for election to the Board of Trustees must submit a certificate of nomination at least fifteen days before the election. The certificate of nomination shall be in writing, and include the name of the candidate, residence, business address, the office sought, and shall be signed by at least five percent of the qualified voters. SDCL 31-12A-17. Petition: 5:02:08:35.

See: [https://sdsos.gov/elections-voting/assets/petition\\_docs/5-02-08-35.doc](https://sdsos.gov/elections-voting/assets/petition_docs/5-02-08-35.doc) (Form of nominating petition for special district trustee).

**\* The Road District must provide the Auditor's Office with a current list of all officers annually and an EMAIL address for correspondence and notices from the Auditor's Office. All correspondence from the Custer County Auditor's Office will be by email where possible. [CountyAuditors@custercountysd.com](mailto:CountyAuditors@custercountysd.com)**



## **Rules, Powers, and Responsibilities of Trustees**

### **Meetings**

The board of trustees shall adopt rules and regulations for the conduct of the business of the board. SDCL 21-12A-19. The board shall fix a stated time at which regular meetings of the board are held. SDCL 31-12A-19.

- It is recommended that Bylaws be adopted setting out the rules and regulations and that such bylaws included provisions and procedures directing how bylaws may be amended, changed and/or otherwise modified. It is also recommended that any such changes be done upon a vote of the members of the district (usually at annual election time). Allowing changes to be made solely by the Board of Trustees opens the door to greater manipulation of the process and procedures. You should remember that a Road District is a quasi-government entity and Trustees required to act impartially and in the best interests of the district.

### **Quorum**

A majority of the board of trustees shall constitute a quorum but a smaller number may adjourn from day to day. A concurrence of a majority of board members is necessary for any action of the board. SDCL 21-12A-19.

### **Board President**

The board shall elect a president, who shall preside over all meetings of the board when (s)he or a majority of board members deem such a meeting necessary. In the event that the president fails or refuses to call a meeting, then the meeting or meetings may be called by a majority of the board. SDCL 21-12A-18.

### **General Powers of Trustees**

The board of trustees may:

- (1) Appoint a treasurer and a clerk, an engineer, attorney, and other employees for the road district and fix their compensation. These officers shall hold their respective offices at the pleasure of the board, and be bonded for the faithful performance of their duties as may be required by the board;
- (2) Sue and be sued and contract in the name of the district;
- (3) Adopt a corporate seal;
- (4) Construct roadways and maintain them;
- (5) Borrow money, levy taxes, and special assessments, and issue bonds pursuant to § 31-12A-23;
- (6) Establish speed and weight limits and other restrictions on roads under the road district's jurisdiction in accordance with the provisions of §§ 32-14-3 to 32-14-7, inclusive, 32-22-47 and 32-25-9.1. Source: SDCL 31-12A-21.

### **Power to pass and enforce ordinances and regulations**

The board of trustees shall have the power to pass all necessary ordinances, resolutions, orders, rules, and regulations for the proper management and conduct of the business of said road district, and to carry into effect the ordinances, orders, resolutions, rules, and regulations of said road district for the business for which such district is formed. SDCL 31-12A-22.

### **Annual Report**

South Dakota Codified Law requires Road Districts, as a taxing district, to file an annual report with the Department of Legislative Audit within ninety days of the close of the district's fiscal year. Although the requirements are not specified in statute, this handbook utilizes the annual report format for Fire Districts as a template. SDCL 4- 2-13. See Appendix.

### **Investment of Road District Funds**

The investment of any funds held by the road district are restricted to securities of or guaranteed by the United States. See SDCL 4-5-5, 4-5-6, and 4-5-8.

Most road districts will limit investments to checking accounts, savings accounts, and Certificates of Deposit that are located in an FDIC insured bank. We recommend that you contact the South Dakota Department of Legislative Audit at (605)773-3595 if you have questions.

### **Records of the Road District**

The board of trustees shall keep a full, complete, accurate, and itemized account of all of its proceedings, ordinances, orders, resolutions, rules, and regulations. SDCL 31-12A-20.

It is important that accurate records be kept of notices for meetings, records of meeting including minutes, financials, and other information. The records will likely have to be produced to support assessments, or if the district is questioned about elections or other business. The clerk should always obtain an affidavit of publication from a newspaper when publishing a notice.

### **Trustee Prohibition on Contracting and other business with the district**

No trustee or employee of a road district may be directly or indirectly interested in any contract, work, or business of the district, or the sale of any article, the expense, price, or cost of which is paid by the district, nor in the purchase of any real, personal, or other property belonging to the district. No trustee may be a co-owner of land in the road district with an employee of the same road district. SDCL 31-12A-24.

### **Compensation of Trustees**

The members of the board of trustees shall serve without compensation. SDCL 31-12A-18.

### **Open Government Requirements**

Road districts are required to comply with open meeting requirements as established in South Dakota Codified Law Chapter 1-25.

State law requires that notice and a copy of the proposed agenda be posted at the organization's principal office at least 24 hours prior to the meeting. For Special Districts this will often be at the clerk's home or the location of the meeting. SDCL 1-25. Also see the *Conducting the Public's Business in Public* brochure available on the website of the South Dakota Attorney General. [www.atg.sd.gov](http://www.atg.sd.gov).

Notice of meeting and election must be given by publication in a legal newspaper or by posting in a public place within the district and delivering notice to each registered voter of the district. The notice shall include the time and place of the meeting and each vacancy to be filled by the election. The meeting shall take place no more than fourteen days, and not less than seven days after notice is given. SDCL 31-12A-15.1.

Refer to South Dakota State Law for other open government requirements.

### **Roads within the District are Public Highways**

Any road constructed or maintained by a road district, and any speed limits, vehicle weight limits, and any other vehicle or traffic regulations on such roads may be enforced by any law enforcement officer. SDCL 31-12A-25.1.

### **Roadwork Outside the District**

A road district may contract for and expend district funds for road work projects to be constructed outside of the geographic area of the road district, if the board of trustees approves that action by a two-thirds vote of the membership. If persons outside the district area would also benefit from such a project, the board may negotiate with and accept funds or any other assistance from any person on the basis and terms negotiated. SDCL 31-12A-26.

### **Sidewalks**

The road district has the authority to require that sidewalks be built and to implement a special assessment to pay for the public costs of the improvements. Statutes relating to sidewalk improvements can be found in SDCL Chapter 9-46. SDCL 31-12A-25 referring to SDCL Chapter 9-46.

### **Transfer of Public Highway to Road District is Prohibited**

No political subdivision of the state may relinquish or transfer jurisdiction over any public highway to a road district. SDCL 31-12A-5.2.

### **General Taxing Authority**

Road Districts possess the authority to assess property taxes within the district. The Board of Trustees may also add special assessments to the property taxes of properties within the district.

## **Tax Levies**

### **Initial Imposition of a Tax Levy**

The road district may, by resolution, impose a levy by a two-thirds vote of the board of trustees on or before July fifteenth. The decision of the governing body to impose the levy shall be published within ten days of the decision as follows:

1. Publication shall be made at least twice in the legal newspaper designated by the governing body with no fewer than five days between publication dates before the tax imposition takes effect.
2. The announcement must be at least three newspaper columns in width and four inches in length or at least one-sixth of a page in size, whichever is greater;
3. Announcement shall be headed with following statement in a typeface of no less than eighteen point type: "ATTENTION TAXPAYERS: NOTICE OF PROPERTY TAX IMPOSED OF \$(fill in amount)." The remainder of the announcement shall consist of a reproduction of the resolution including the amount that property taxes will be imposed and a statement of the right to refer the decision of the board to a vote of the people as provided in this section.

The requirements of subdivisions (2) and (3) are waived if:

- a. The property tax imposed is less than fifteen thousand dollars; or
- b. A copy of the resolution is mailed to every property taxpayer in the taxing district, by first class mail or bulk mail, within twenty days of the decision; and
- c. A copy of the resolution is printed in each legal newspaper in the taxing district's boundaries.

SDCL 10-13-35.13

### **Referral of Initial Imposition of a Tax Levy**

The decision to impose a tax levy may be referred to a vote of the people upon a resolution of the board of trustees or by a petition signed by at least five percent of the registered voters in the road district and filed with the board of trustees within twenty days of the first publication of the decision. The referendum election must be held on or before October first preceding the year the taxes are payable. SDCL 10-13-35.13.

### **Limitations on Tax Increases**

The total amount of revenue payable from taxes may increase no more than the lesser of three percent or the index factor (inflation) as defined by SDCL 10-13-38. After applying the increase, the district may increase above these limitations by the percentage increase of value resulting from any improvements, change in the use of real property, annexation, minor boundary changes. SDCL 10-13-35.

Taxing districts are exempt from the tax increase limitations for a period of two years following its creation. SDCL 10-13-35.

## **Annual Tax Assessments**

The amount of the annual levy shall be levied or voted in specific amounts of money required and within the limitation fixed by law. The amount of such levies must be certified to the county auditor on or before the first day of October each year. SDCL 10-12-7.

## **Special Assessments**

**(See SDCL Chapters 9-43 and 9-45 for special assessments and financing of improvements.)**

Special assessments may be levied only against property which receives a special benefit by virtue of local improvement, and assessment, to be valid, must be necessary to pay for local improvement. South Dakota Constitution Articles 11 & 10.

## **Bonding Authority**

Under SDCL 31-12A-21, 31-12A-23, and 31-12A-25 road districts have the authority to issue bonds to pay for improvements. Bond issuance must be approved by an election of the public body. SDCL 6-8B-2. Issuing bonds is a complicated process. If you are considering issuing bonds, it is recommended that you contact an attorney who specializes in bonds for more information.

## **Referendum of Special Assessments or Bond Issues**

Five percent of the landowners within the district may petition the board of trustees for a referendum of any special assessment or bond issue. The referendum petition must be filed with the clerk of the district within twenty days after notice of the special assessment or bond issue was given to the land owner. A majority of all landowners subject to a special assessment or bond issue is required for approval of the issue. SDCL 31-12A-23.

For referendum purposes, if more than one person holds an interest in a lot, tract, or parcel of land subject to a special assessment or bond issue, the vote for such lot, tract, or parcel of land shall be exercised as determined by the owners, but in no event can more than one vote be cast with respect to any one lot, tract, or parcel of land. SDCL 31-12A-23.

## **Other Relevant Statutes**

### **Consolidation of Road Districts**

Two or more districts may form a consolidated district. The board of trustees from each district must propose the consolidated district by resolution that specifies the road districts to be included within the consolidated district. SDCL 31-12A-29. The resolution must then be submitted to the voters of each road district. SDCL 31-12A-30.

If the voters of each district approve the formation of the consolidated road district, each board of trustees must declare the election results by resolution and submit a certified copy to each road district's clerk, the secretary of state, and the county auditor. Once the copies are filed, the consolidation is complete. SDCL 31-12A-31.

The consolidated board of trustees shall be elected as provided in SDCL chapter 6-16. SDCL 31-12A-32.

#### **Annexation of Area in Road District**

Additional area may be annexed by circulation of an initiating petition signed by 25% of the qualified voters in the area to be annexed and 25% of the eligible voters in the existing district.

Upon receipt of an initiating petition and passage of a resolution by the board of trustees, the area will be annexed in the same manner as prescribed for creation of a new road district. SDCL 31-12A-36. The fee for annexation requiring an election is \$200.00 payable to the Custer County Treasurer.

#### **Minor Adjustment of Road District Boundaries**

After the creation of a road district, minor adjustments to the boundaries of the district may be made by the directors, without referendum. Such adjustments may not delete lands from the district that have been subject to a special assessment during the budget year or the current year and such adjustments may not include additional land in the district without the written approval of the owner of the land. SDCL 31-12A-35. The fee for a minor adjustment annexation is \$100.00 payable to the Custer County Treasurer.

#### **Dissolution of Road District**

A majority of the qualified voters of a road district may petition a court of competent jurisdiction for the dissolution of the road district. Dissolution proceedings shall, to the extent applicable, conform to the provisions for dissolution of municipalities pursuant to chapter 9-6. SDCL 31-12A-27

The board of trustees may by unanimously adopting a proper resolution, provide for the dissolution of the district and the disposition of all unencumbered assets and assets which may thereafter accrue. Prior to adopting such resolution, the board shall give notice and conduct hearings as it deems necessary. Any party feeling aggrieved by the decision of the board may appeal to the circuit court. SDCL 31-12A-29.

## Formation of Road District

When you are ready to begin, follow these steps:

Steps for organizing a road district containing less than one thousand landowners:

1. The fee for formation and election of a special district is \$400, payable to the Custer County Treasurer. Payment is made at the Auditor's office. If the district overlaps into another county, a formation fee is paid to each county. The fee is paid at the time petitions are filed.
2. Present your map and survey to the Director of Equalization's Office to confirm legal descriptions and property owner list.
3. DOE will email the Auditor's Office with the information. The Auditor's Office will prepare the petition for circulation and send to you by email, along with any needed further instruction. Estimated timeframe: 2-4 weeks.
4. The organizers are responsible to circulate the petitions. Road district petitions must be signed by a minimum of 25% of the landowners per SDCL 31-12A-1.2.
5. File the completed petitions with the County Auditor. Pay formation and election fee of \$400, payable to the Custer County Treasurer, at the time petitions are filed. You will provide an election date and names of the three-member election board at this time.
6. To be included in the current year for tax assessments, new road districts must be formed with all necessary documentation to the Auditor's Office no later than April 10<sup>th</sup>. Annexations and adjustments must also be completed no later than April 10 to be included in the tax assessment for the current year. The deadline for filing election results with the Auditor to be eligible for the next taxing cycle is July 1<sup>st</sup>.
7. If the area to be organized is within a city's 3-mile platting jurisdiction, we must follow SDCL 31-12A-5.1 and submit the petitions to the city council for approval, at their discretion. Your presence may be requested by the City at a Planning Meeting.
8. The petitions are presented to the Board of Commissioners at its next meeting for approval to proceed, then an election is conducted by your named three-member board.
9. The Auditor's Office will email you instructions on how to proceed with conducting the election and keep you informed of the remainder of the process.
10. Landowners are eligible voters in the formation of the road district. Landowner is limited to one vote per lot parcel.
11. A board member must be a landowner.

## **Annexation to a Road District SDCL 31-12A-36**

When you are ready to begin, follow these steps:

1. The fee for the annexation process is \$200.00 payable to the Custer County Treasurer. Payment is made at the Auditor's office. If the district overlaps into another county, an annexation fee is paid to one or both counties. The fee is paid at the time the paperwork is filed.
2. Contact the Director of Equalization Office with the necessary documentation to confirm legal description(s) and property owner list.
3. DOE will email the Auditor's Office with the information. The Auditor's Office will prepare the petition for circulation and send to you by email, along with any needed further instruction. Estimated timeframe: 2-4 weeks
4. The organizers are responsible to circulate the petitions. Petitions must be signed by a minimum of 25% of the eligible voter per SDCL 31-12A-1.2 in the area to be annexed and 25% of the eligible voters in the existing road district.
5. File the completed petitions with the County Auditor. Pay annexation fee of \$200.00 payable to the Custer County Treasurer at the time petitions are filed. You will provide an election date and names of the three-member election board at this time.
6. The deadline for filing petitions to be eligible for the next taxing cycle is April 1st. The deadline for filing election results with the Auditor to be eligible for the next taxing cycle is July 1st
7. The petitions for annexation are presented to the Board of Commissioners at its next meeting for approval to proceed, then an election is conducted by your named three member board.
8. The Auditor's Office will email you instructions on how to proceed with conducting the election and keep you informed of the remainder of the process.
9. Landowners are eligible voters in the formation of the road district. Landowner is limited to one vote per lot with maximum of 1 vote per person.
10. A board member must be a landowner.



## **Minor Adjustment Annexation to a Road District SDCL 31-12A-35**

When you are ready to begin, follow these steps:

1. The fee for the minor adjustment annexation process is \$100.00 payable to the Custer County Treasurer. Payment is made at the Auditor's office. If the district overlaps into another county, an annexation fee is paid to both counties. The fee is paid at the time the paperwork is filed.
2. A minor adjustment will include no more than two parcels. Adjustments may not delete parcels from the district that have been subject to a special assessment during the budget year or the current year.
3. Contact the Director of Equalization Office with necessary documentation to confirm legal descriptions and property owner list.
4. The landowner submits a letter requesting annexation into the road district to the road district board. The road district board will meet and pass a resolution approving the annexation of the parcels into the road district.
5. File the letter from the landowner and the resolution by the road district board with the County Auditor. Pay annexation fee of \$100.00 at the time paperwork is filed.
6. The deadline for filing the landowner's letter and resolution for annexation with the Auditor to be eligible for the next tax year is April 10. The resolution for annexation from the road district is presented to the Board of Commissioners at its next meeting for approval.

**PETITION TO ESTABLISH A ROAD DISTRICT**

WE, THE UNDERSIGNED, are qualified voters in the area herein described. We petition that the question of forming the \_\_\_\_\_ (insert name and type of district) district be submitted for a vote of approval or rejection pursuant to law.

(Here insert the legal description of the area to be included in the proposed district.)

- (1) The undersigned petitioner's state that:
  - (a) There is a need for road work in the territory described; and
  - (b) Request county commissioners to define boundaries for the district and make a determination that such district be created;

**INSTRUCTIONS TO SIGNERS:**

1. Signers of this petition must individually sign their names in the form in which they are registered to vote or as they usually sign their names.
2. Before the petition is filed, each signer or the circulator must add the residence address of the signer and the date of signing. If the signer is a resident of a second or third class municipality, a post office box may be used for the residence address.
3. Before the petition is filed, each signer or the circulator must print the name of the signer in the space provided and add the county of voter registration.
4. Abbreviations of common usage may be used. Ditto marks may not be used.
5. Failure to provide all information requested may invalidate the signature.



**5:02:04:22. Notice of election for special district formation.** The notice of election for formation of county road, ambulance, rural fire protection, sanitary, irrigation, watershed, or water project districts must be in the following form:

**NOTICE OF MEETING AND ELECTION**

**PROPOSED \_\_\_\_\_(insert district name and type) DISTRICT**

A (Meeting and) Election will be held on \_\_\_\_\_ to determine if the proposed \_\_\_\_\_(insert district name and type) district shall be formed. (insert the following sentence only if trustees are to be elected at this meeting: If the district is formed by this election, nomination and election of a board of trustees will take place at the meeting.)

Landowners within the proposed road district are eligible to vote in this election.

The (meeting and) election will begin at \_\_\_\_\_ (mountain or central standard or mountain or central daylight savings) time and continue until all present have voted.

The (meeting and) election will be held at the \_\_\_\_\_.

The area to be included in the proposed district is: (Include legal description of proposed district).

Voters with disabilities may contact the county auditor for information and special assistance in absentee voting or polling place accessibility.

\_\_\_\_\_County Auditor

\_\_\_\_\_County

**NOMINATING PETITION FOR DISTRICT TRUSTEE**

WE, THE UNDERSIGNED qualified voters of \_\_\_\_\_ District,  
\_\_\_\_\_ County, South Dakota, nominate \_\_\_\_\_ whose  
residence address is \_\_\_\_\_, SD \_\_\_\_\_, and whose business  
address is \_\_\_\_\_, SD \_\_\_\_\_, as a candidate for the office of  
District Trustee of \_\_\_\_\_ District at the election to be held on the \_\_\_\_\_ day of  
\_\_\_\_\_, \_\_\_\_\_.

**DECLARATION OF CANDIDATE**

I, \_\_\_\_\_ (print name here exactly as you want it on the ballot)  
under oath, declare that I am eligible for the office for which I am a candidate. If nominated and  
elected, I will qualify and serve in that office.

(Signed) \_\_\_\_\_

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Seal)

\_\_\_\_\_  
Signature of Officer Administering Oath  
My commission expires \_\_\_\_\_.

\_\_\_\_\_  
Title of Officer Administering Oath

**INSTRUCTIONS TO SIGNERS:**

1. Signers of this petition must individually sign their names in the form in which they are registered to vote or as they usually sign their names.
2. Before the petition is filed, each signer or the circulator must add the residence address of the signer and the date of signing. If the signer is a resident of a second or third class municipality, a post office box may be used for the residence address.
3. Before the petition is filed, each signer or the circulator must print the name of the signer in the space provided and add the county of voter registration.
4. Abbreviations of common usage may be used. Ditto marks may not be used.
5. Failure to provide all information requested may invalidate the signature.

**VERIFICATION BY PERSON CIRCULATING PETITION**

**REGISTRATION INSTRUCTIONS TO CIRCULATOR:**

This section must be completed following circulation and before filing.

\_\_\_\_\_  
Print name of the circulator                      Residence Address                      City      State

I, under oath, state that I circulated the above petition, that each signer personally signed this petition in my presence, and that either the signer or I added the printed name, the residence address of the signer, the date of signing, and the county of voter registration.

\_\_\_\_\_  
Signature of Circulator

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Seal)

\_\_\_\_\_  
Signature of Officer Administering Oath

My commission expires \_\_\_\_\_.

\_\_\_\_\_  
Title of Officer Administering Oath

See: [https://sdsos.gov/elections-voting/assets/petition\\_docs/5-02-08-35.doc](https://sdsos.gov/elections-voting/assets/petition_docs/5-02-08-35.doc) (Form of nominating petition for special district trustee).

This petition form is prescribed in § 5:02:08:35 and 5:02:08:00.03.

ANNUAL REPORT

\_\_\_\_\_ DISTRICT

STATEMENT OF CHANGES IN CASH BALANCES AND CASH ASSETS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 20\_\_

(1) Cash Balance, January 1, 20\_\_ \$ \_\_\_\_\_

(2) Receipts (January 1 through December 31):

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

(3) Total Receipts \$ \_\_\_\_\_

(4) Disbursements (January 1 through December 31):

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

(5) Total Disbursements \$ \_\_\_\_\_

(6) Receipts Over (Under) Disbursements \$ \_\_\_\_\_

(7) Cash Balance, December 31, 20\_\_ \$ \_\_\_\_\_

(8) Cash Balance, December 31, 20\_\_ Accounted for:

Checking Account	\$ _____
Savings Account	\$ _____
Certificates of Deposit	_____
Other (Identify):	_____
_____	_____
_____	_____
_____	_____

(9) Total Cash Balances, December 31, 20\_\_ \$ \_\_\_\_\_

(10) Cash balances on deposit are deposited in \_\_\_\_\_ Bank, \_\_\_\_\_ South Dakota