



# Fiscal Year 2021 Annual Report

Betty Morford

Our staff's talents extend well beyond our offices! Front and back cover photos were provided by staff Betty Morford, Bobi Adams, and Katie Tostenson.

The FY2021 South Dakota Department of Revenue Annual Report is available in the “publications” section on the department’s website at [dor.sd.gov](http://dor.sd.gov). The online report will be considered the most up-to-date and accurate version. Any corrections or modifications made to the report after the print version is issued will be noted in the online version on this page, along with a description of the correction or update.

State (SDCL ch. 20-13) and federal (Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provides services to all people without regard to race, color, creed, religion, sex, disability, ancestry, or national origin. The South Dakota Department of Revenue 2021 Annual Report is written and designed to make information accessible to the general reader. One hundred seventy-five copies of this document were printed at a cost of \$6.05 per document.

# Table of Contents

## Who We Are

Message from the Secretary.....	2
DOR New Ways to Search.....	3
Department Leadership.....	4-5
Our Staff.....	6
Strategic Plan.....	7

## Revenue At a Glance

50-State Comparison.....	8
Remote Sellers.....	10
Tax Revenue Summary.....	11

## Revenues by Division

Business Tax.....	12-15
Audit.....	16-17
Gaming.....	18
Lottery.....	19-21
Motor Vehicle.....	22-25
Property Tax.....	26-28

## More Information

DOR Education.....	29
DOR Lean.....	30
Municipal Tax Revenues.....	Appendix A
Taxable Valuations by County.....	Appendix B
Property Tax by the Numbers.....	Appendix C
Office Locations.....	36



## Highlights

Tax Burden Comparison.....	9
Remote Seller Stats.....	10
Special Event Revenues.....	15
Gaming Distributions.....	18
A New Way to Play.....	21
Motor Fuel Revenues.....	25
Tax Increment Financing.....	27

# A Message From Secretary Terwilliger



**“ Our staff worked together to develop our 2021-2024 strategic plan. The new plan covers a variety of areas from internal collaboration to technology optimization.”**

To the Honorable Governor Noem, the South Dakota Legislature, and my fellow South Dakotans,

The Department of Revenue (DOR) had many accomplishments in Fiscal Year 2021, and we could not be prouder of upholding our mission in serving South Dakota by providing fair, efficient, and reliable revenue administration with our partners to help fund public services statewide.

DOR is often highly involved in the legislative process and this year was no exception. Several new laws directly impact the department, including one that was very widely known in the gaming industry. Senate Bill 44 legalizes sports wagering within the city limits of Deadwood. The Commission on Gaming continues to do their part in creating rules and regulations and the implementation of sports wagering is expected to begin in early Fiscal Year 2022.

In addition to our ongoing efforts to provide a seamless experience for our stakeholders, our Motor Vehicle Division is excited to announce that our DMV Now Kiosks have a fresh new look, new locations, and new functionalities. As a result, we envision an upward trend in use as customers become more comfortable with our trusted self-service terminals.

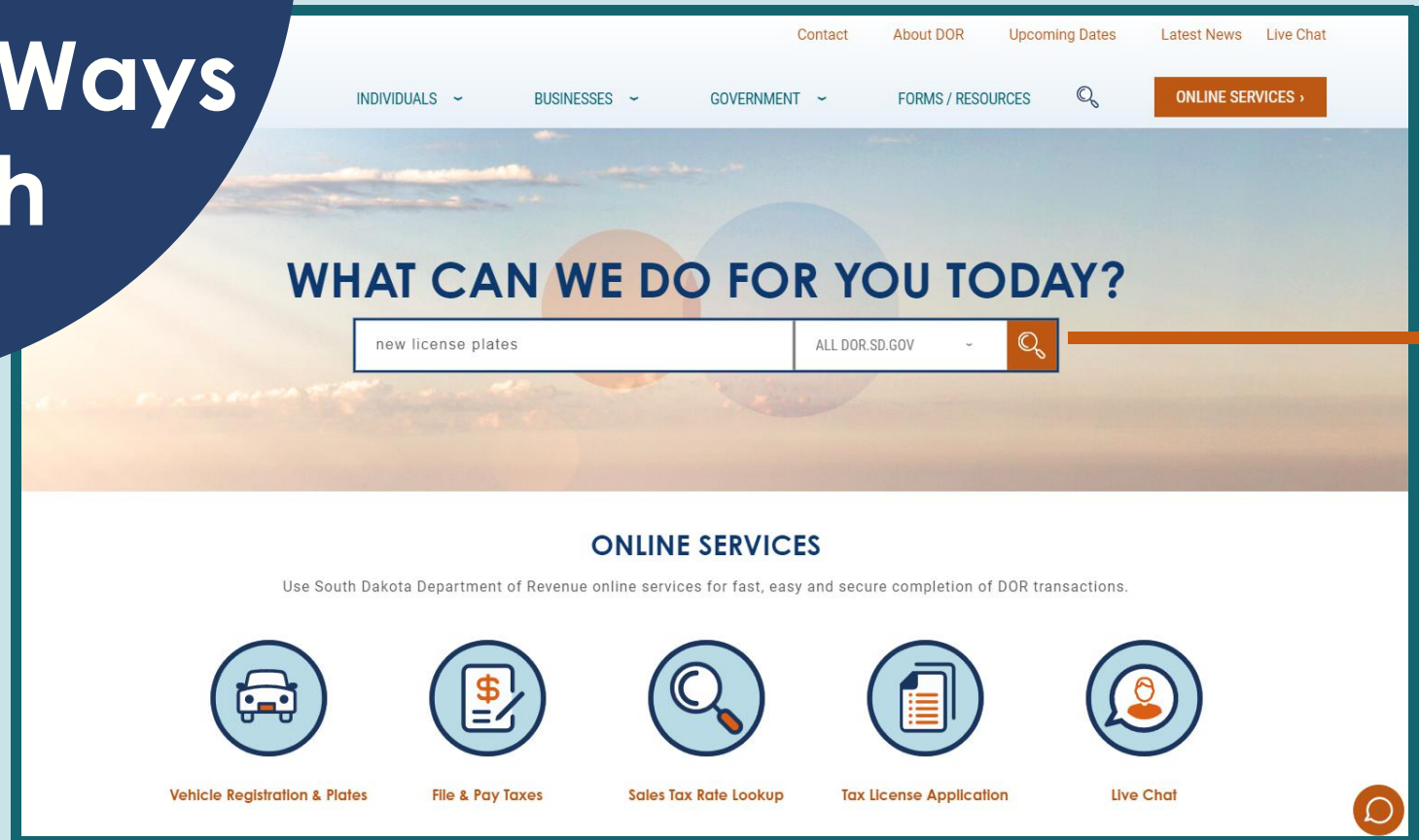
Our staff worked together to develop our 2021-2024 strategic plan. The new plan covers a variety of areas from internal collaboration to technology optimization. We are excited to see the positive impact the strategic plan will have on the department in the coming years.

A big thank you to our dedicated staff and partners in helping us best serve the State of South Dakota. We hope you enjoy and find our Fiscal Year 2021 report useful.

A handwritten signature in black ink that reads "Jim Terwilliger".

Secretary Jim Terwilliger

# Discover New Efficient Ways to Search



The Department of Revenue aims to deliver the most user-friendly, secure, and reliable collection of online resources.

Throughout the last year, our team focused on improving our website to best serve our stakeholder's needs. Our online services are now front and center for ease of access.

Curious on how to streamline your search results? Now with added filters, find what you're looking for faster.

- 1 Search pages only
- 2 Search forms only
- 3 Search all results (default)



# Meet Our Leadership



**Secretary  
Jim Terwilliger**



**Deputy  
Secretary  
David Wiest**



**Administration  
Toni Richardson**



**Audit  
Rachel Williams**



**Business Tax  
Doug Schinkel**

We audit the following tax types:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Motor Fuel
- Mineral Severance
- Bank Franchise
- Tourism

We identify and resolve errors made in tax reporting.

We provide professional services to the department:

- Budget, finance, and procurement
- Technology support
- Social media and public information requests
- Education, both internal and external
- Continuous improvement
- Strategic planning
- Project management

We administer the following taxes through licensing, education, compliance, license reviews, and collection of delinquent taxes on licensed and unlicensed businesses:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Tourism
- Tobacco
- Alcohol
- Bank Franchise
- Severance
- 911 Surcharge

We provide support to the tribal tax collection agreements.

We provide:

- Routine legal counsel to the department
- Investigate Services Bureau
- Legal representation

regarding:

- Jeopardy assessments
- Relief agency requests
- Motor vehicle issues
- Alcohol license issues
- Tax license revocations



**Chief Legal Counsel  
Michael Houdyshell**

We market:

- Instant Tickets
- Lotto Games

We regulate:

- Video Lottery

The Lottery Commission:

- Establishes Policy
- Reviews and Approves Major Contracts and Procurements
- Consults on Management and Operation

**Lottery  
Norm Lingle**



In Property Tax, we:

- Provide oversight of county property tax systems
- Assist local governments by providing training and certification to directors of equalization
- Administer the telephone gross receipts tax, alternative tax for commercial wind farms, and rural electric tax

**Property Tax  
Wendy Semmler**



**Commission on Gaming  
Susan Christian**



We are comprised of five commissioners responsible for regulating the gaming industry in:

- City of Deadwood
- Pari-mutuel horse racing
- Pari-mutuel wagering

We administer Indian gaming compacts.

We collect:

- Motor Vehicle Excise Tax
- Vehicle Registration Fees
- Motor Fuel Tax
- Special Fuel Tax

We administer:

- International Registration Plan (IRP)
- Unified Carrier Registrations (UCR)
- Commercial and Non-Commercial Motor Vehicle Licensing, Titling, and Registration
- International Fuel Tax Agreement (IFTA)

We regulate:

- Licensed Motor Vehicle Dealers

**Motor Vehicle  
Rosa Yaeger**



# Our Staff



## Nationwide Impact

The Department of Revenue's staff features a number of valued employees whose impact extends far beyond South Dakota. Below are a few of those employees and the organizations in which they play a role.

**Alison Jares**, Streamlined Sales Tax Project, MSATA

**Ashley Zilverberg**, American Association of Motor Vehicle Administrators

**Bobi Adams**, Midwestern States Association of Tax Administrators (MSATA)

**Brandi Eckert**, Streamlined Sales Tax Project, MSATA

**Darrin Gerry**, Commissioner, International Fuel Tax Association and International Registration Plan

**Jim Terwilliger**, MSATA

**Kathy Smith**, Multistate Tax Commission

**Kelsey Johnson**, Streamlined Sales Tax Project

**Lori Colberg**, Federation of Tax Administrators

**Mike Mehlhaff**, American Association of Motor Vehicle Administrators

**Monica Weischedel**, American Association of Motor Vehicle Administrators

**Norm Lingle**, Multi State Lottery Association, North American Association of State and Provincial Lotteries

**Rosa Yaeger**, American Association of Motor Vehicle Administrators

**Rachel Williams**, Streamlined Sales Tax Project, MSATA

**Rob Sheffield**, International Registration Plan Audit Committee

**Ron Rysavy**, American Association of Motor Vehicle Administrators

**Sally Staufer**, Federation of Tax Administrators

**Sandy O'Day**, American Association of Motor Vehicle Administrators

**Stacy Kampshoff**, Streamlined Sales Tax Project

**Todd Bailey**, International Association of Assessing Officers

**Wendy Semmler**, International Association of Assessing Officers

## Giving Back

Our staff's passion for assisting others extends well beyond the tax world! Throughout the year, staff took part in many fundraising efforts.

**Some of the organizations we've assisted include:**

- 6th Circuit Drug & Alcohol Court
- American Cancer Society
- Avera St Mary's Foundation
- Camp Dream Makers
- Children's Miracle Network
- Countryside Hospice Support & Memory Center
- Disabled American Veterans (DAV)
- Feeding South Dakota
- Hopeless to Homes Animal Rescue
- Humane Society
- Journey Home
- Kingdom Hall of Jehovah's Witnesses
- Make a Wish South Dakota
- Missouri Shores Domestic Violence Center
- PAWS Animal Rescue
- Pierre Fire Dept./Ft. Pierre Fire Dept.
- Pierre Swim Team
- Red Cross - Dakota's Region
- Salvation Army
- South Dakota Discovery Center
- Special Olympics
- Suicide Prevention
- Toys for Tots
- Wounded Warrior Project
- YMCA Youth Sports



2,801 YEARS OF  
PUBLIC SERVICE



# 2021-2024 DOR Strategic Plan

## Mission

Serving South Dakota to provide fair, efficient, and reliable revenue administration with our partners to help fund public service statewide.

## Vision

To create a collaborative and professional environment that contributes to the long-term fiscal health of South Dakota and empowers our team to be adaptable and provide excellent customer service.

Throughout Fiscal Year 2021, our staff here at the Department of Revenue collaborated to develop the department's new strategic plan. We are taking four strategic directions with a new vision for the future of the department.

## Core Values

### Communication

*It is critical to our success that we are able to communicate honestly and effectively with the public, our stakeholders, and each other.*

### Integrity

*We pride ourselves in being accountable to our stakeholders and partners, and trustworthy stewards of public dollars.*

### Public Service

*We are committed to providing consistent service to every customer every time, and are willing to be adaptable to facilitate this.*

### Professionalism

*We carry out our work with fairness, courtesy, and respect for our customers, stakeholders and each other.*

## Strategic Goals

### Collaboration

Increase the amount of collaboration between DOR Divisions in order to maximize the value of our resources and knowledge to provide the best customer service possible.

### Employee Engagement

Ensure that DOR has an engaged workforce who feels that DOR is the best possible place to work and to develop professionally.

### Stakeholder Education

Ensure that all DOR stakeholders, internal and external, understand the services that DOR provides and how to access them.

### Technology Optimization

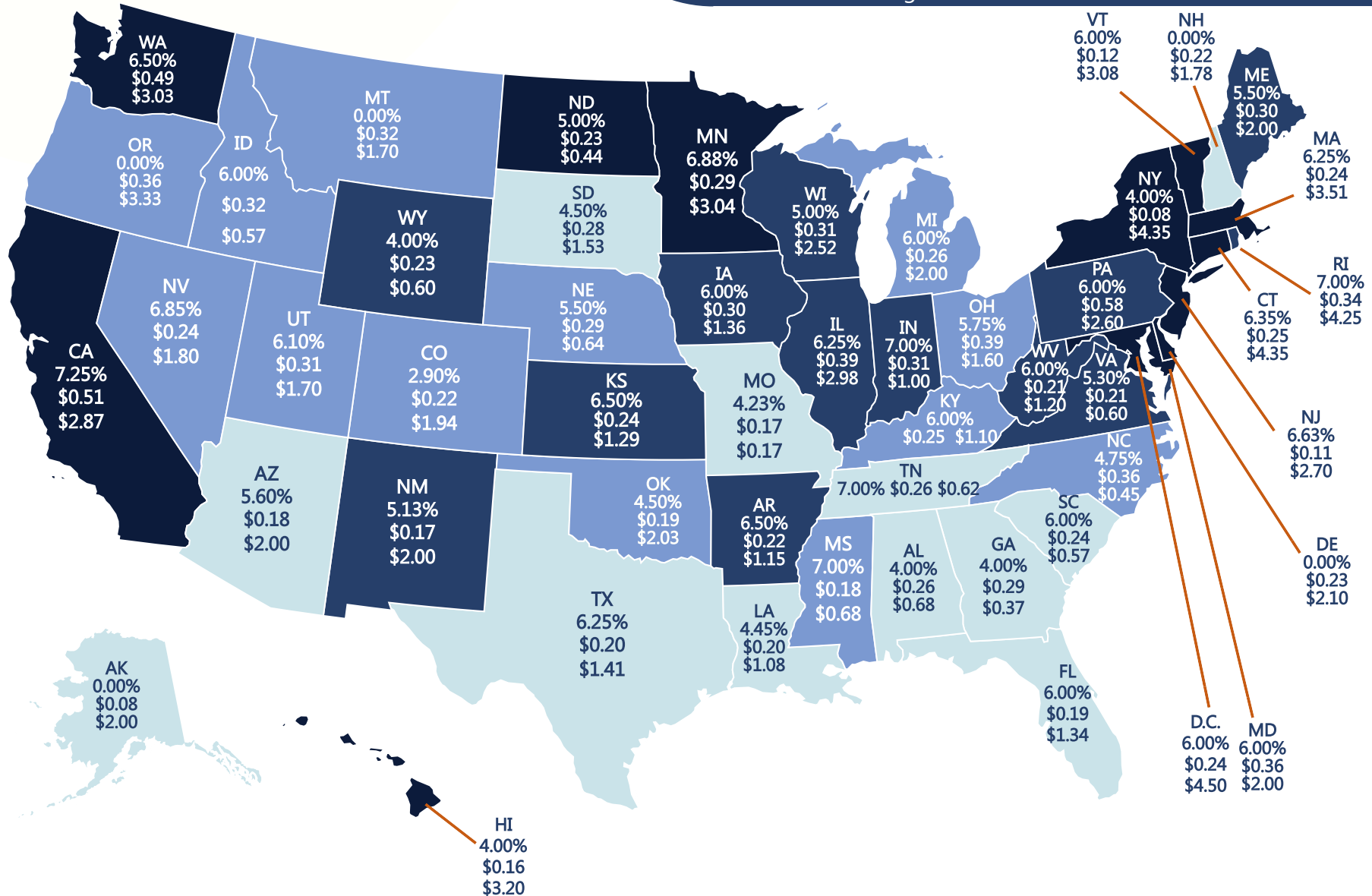
Ensure that all current DOR technology systems are being used to their fullest potential, and that we are planning effectively for future technology investments.

# 50-State Comparison

The three figures in each state are, top to bottom:

- Sales tax rate,
- Gasoline tax per gallon,
- Cigarette tax per package.

The gradient represents each state's tax burden per capita -- the darker the color, the higher the burden. Local tax rates are not included unless mandatory. Data is provided by the Federation of Tax Administrators and as shown on individual government websites.



## Top-10 Highest Tax Rates

### Sales

1	California	7.250%
2	Indiana	7.000%
2	Mississippi	7.000%
2	Rhode Island	7.000%
2	Tennessee	7.000%
6	Minnesota	6.875%
7	Nevada	6.850%
8	New Jersey	6.625%
9	Arkansas	6.500%
9	Kansas	6.500%
9	Washington	6.500%

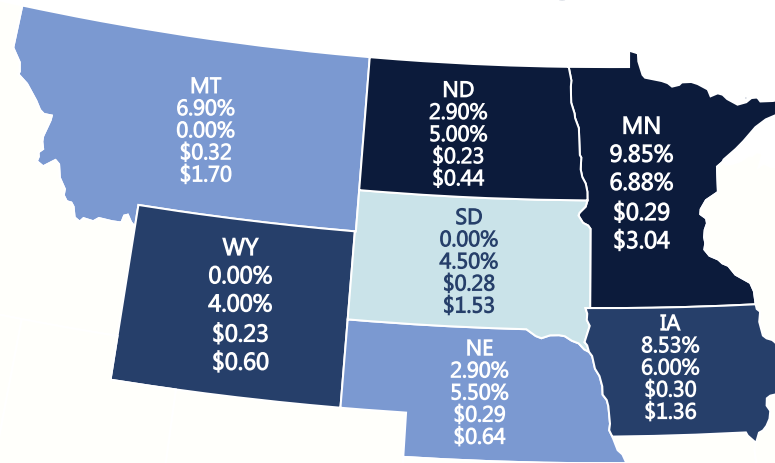
### Gasoline

1	Pennsylvania	\$0.576
2	California	\$0.505
3	Washington	\$0.494
4	Illinois	\$0.387
5	Ohio	\$0.385
6	Maryland	\$0.363
7	North Carolina	\$0.361
8	Oregon	\$0.360
9	Rhode Island	\$0.340
10	Idaho	\$0.320
10	Montana	\$0.320

### Cigarette

1	District of Columbia	\$4.500
2	Connecticut	\$4.350
2	New York	\$4.350
4	Rhode Island	\$4.250
5	Massachusetts	\$3.510
6	Oregon	\$3.330
7	Hawaii	\$3.200
8	Vermont	\$3.080
9	Minnesota	\$3.040
10	Washington	\$3.025

# Comparing the Region



The four figures in each state are, top to bottom:

- Individual Income Tax
- Sales tax rate
- Gas tax per gallon
- Cigarette Tax per package

## Total Tax Burden

Rank	State	Per Capita
1	Dist. of Columbia	\$ 11,817
2	North Dakota	\$ 5,666
3	Vermont	\$ 5,486
4	Hawaii	\$ 5,478
5	Connecticut	\$ 5,173
6	New York	\$ 4,795
7	Minnesota	\$ 4,736
8	Delaware	\$ 4,616
9	Massachusetts	\$ 4,588
10	California	\$ 4,368
11	New Jersey	\$ 4,270
12	Maryland	\$ 3,944
13	Washington	\$ 3,772
14	Illinois	\$ 3,598
15	Maine	\$ 3,593
16	Wisconsin	\$ 3,449
17	New Mexico	\$ 3,395

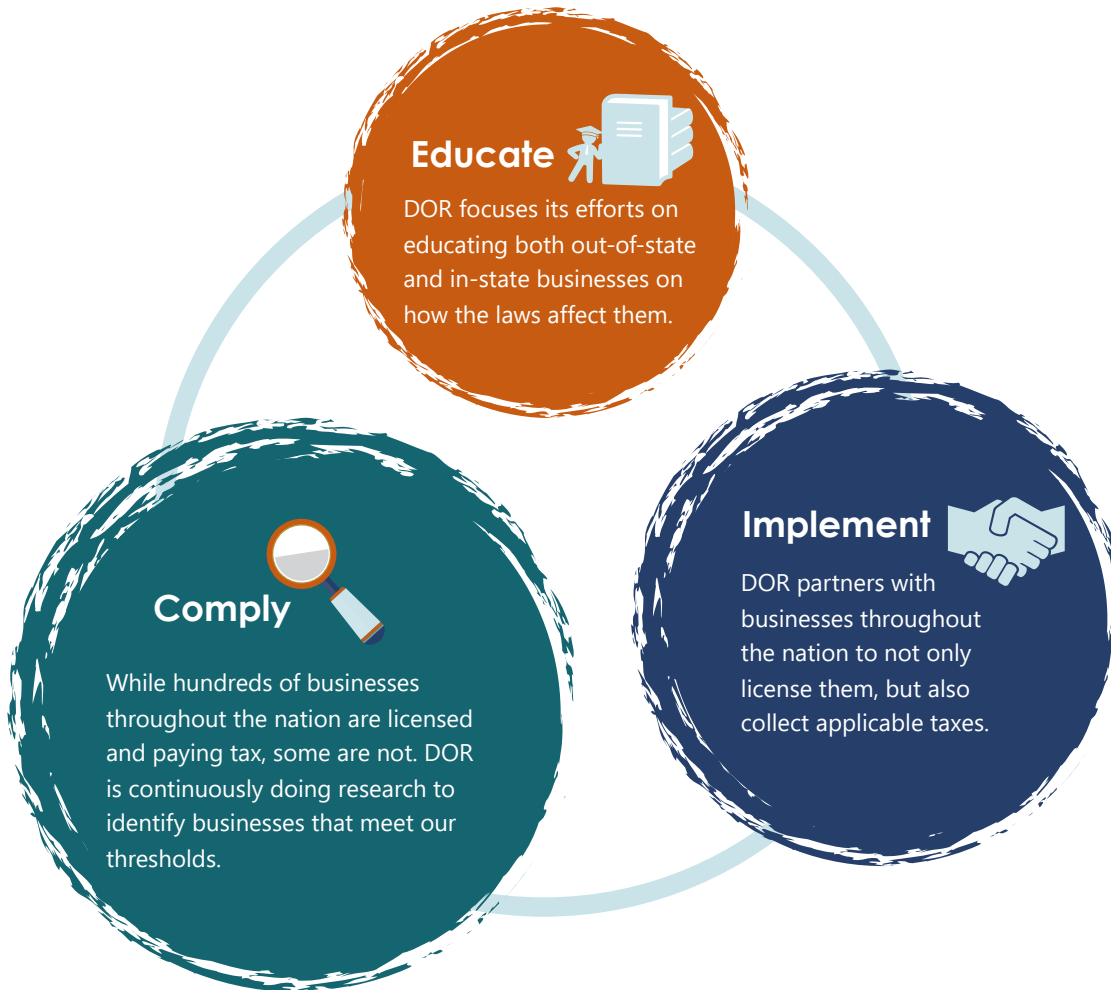
Rank	State	Per Capita
18	Arkansas	\$ 3,384
19	Wyoming	\$ 3,372
20	Iowa	\$ 3,370
21	Rhode Island	\$ 3,336
22	Kansas	\$ 3,315
23	Indiana	\$ 3,312
24	Virginia	\$ 3,267
25	Pennsylvania	\$ 3,183
26	West Virginia	\$ 3,064
27	Nebraska	\$ 3,023
28	Nevada	\$ 3,012
29	Oregon	\$ 3,012
30	Kentucky	\$ 2,986
31	Montana	\$ 2,932
32	Idaho	\$ 2,892
33	Michigan	\$ 2,816
34	Mississippi	\$ 2,730

Rank	State	Per Capita
35	Utah	\$ 2,687
36	North Carolina	\$ 2,670
37	Ohio	\$ 2,615
38	Colorado	\$ 2,596
39	Oklahoma	\$ 2,577
40	Louisiana	\$ 2,450
41	Alabama	\$ 2,447
42	Tennessee	\$ 2,436
43	Arizona	\$ 2,397
44	South Dakota	\$ 2,261
45	South Carolina	\$ 2,260
46	Georgia	\$ 2,219
47	New Hampshire	\$ 2,092
48	Texas	\$ 2,078
49	Missouri	\$ 2,017
50	Florida	\$ 1,984
51	Alaska	\$ 1,803

At just \$2,261, South Dakota had the eighth lowest per capita state tax burden in 2020, according to the latest figures available from the U.S. Bureau of the Census and Bureau of Economic Analysis. The statistics listed above are per capita state tax burdens for all 50 states and the District of Columbia, beginning with the highest.

# Remote Seller and Marketplace Provider Taxation

Fiscal Year 2021 brought with it the Department's focus as it relates to remote seller taxation. DOR began transitioning from the implementation stage and focused more resources to the compliance stage. While education and implementation are both important in the ongoing processes of maintaining tax fairness for all retailers throughout the state, the Department of Revenue is taking steps to ensure the laws are administered fairly for all parties. Please see below for some of these steps, as well as tax collection figures to the right.



## State Sales Tax Reported by Remote Sellers

Month	FY20	FY21	Change
July	\$ 8,515,404	\$ 9,233,140	8.4%
August	\$ 5,864,579	\$ 7,245,647	23.5%
September	\$ 5,887,312	\$ 6,628,789	12.6%
October	\$ 6,957,553	\$ 8,296,177	19.2%
November	\$ 6,436,376	\$ 7,390,257	14.8%
December	\$ 6,019,840	\$ 7,091,671	17.8%
January	\$ 10,200,715	\$ 12,175,748	19.4%
February	\$ 6,102,724	\$ 7,241,258	18.7%
March	\$ 5,388,964	\$ 6,961,524	29.2%
April	\$ 6,727,771	\$ 10,067,967	49.6%
May	\$ 6,682,485	\$ 8,019,408	20.0%
June	\$ 6,390,215	\$ 9,201,536	44.0%
<b>Totals</b>	\$ 81,173,938	\$ 99,553,122	22.6%

## Municipal Sales Tax Reported by Remote Sellers

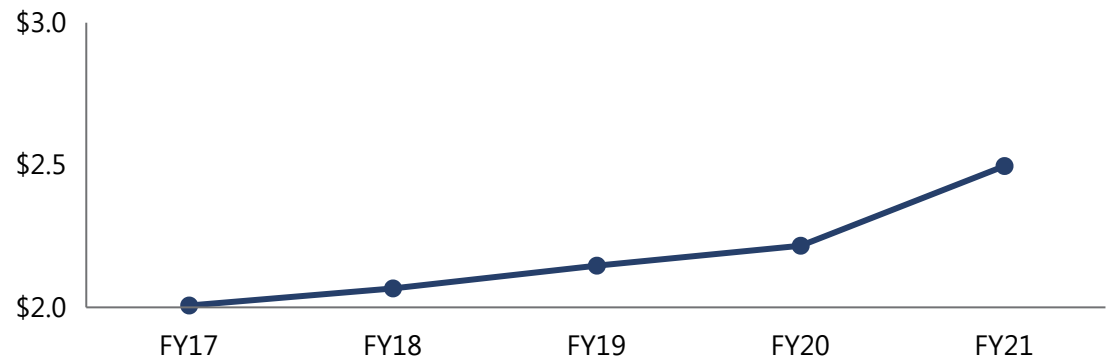
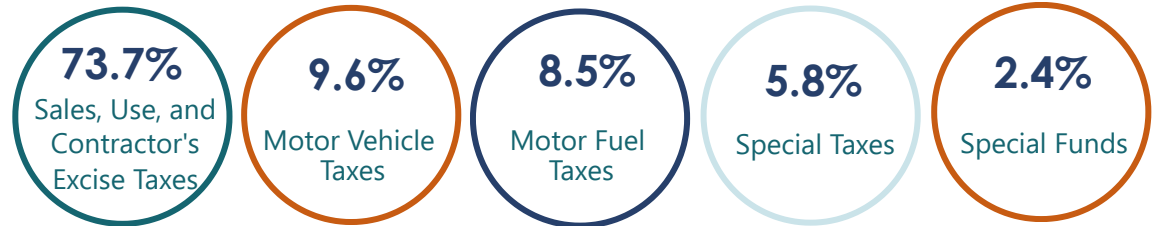
Month	FY20	FY21	Percent Change
July	\$ 3,153,622	\$ 3,108,742	-1.4%
August	\$ 2,185,508	\$ 2,582,592	18.2%
September	\$ 2,150,362	\$ 2,312,653	7.5%
October	\$ 2,625,396	\$ 3,005,271	14.5%
November	\$ 2,395,057	\$ 2,514,128	5.0%
December	\$ 2,387,123	\$ 2,469,530	3.5%
January	\$ 3,729,021	\$ 4,268,188	14.5%
February	\$ 2,399,905	\$ 2,616,714	9.0%
March	\$ 2,115,285	\$ 2,481,293	17.3%
April	\$ 2,528,599	\$ 3,473,081	37.4%
May	\$ 2,384,442	\$ 2,823,042	18.4%
June	\$ 2,300,943	\$ 2,731,209	18.7%
<b>Totals</b>	\$ 30,355,263	\$ 34,386,443	13.3%

# Tax Revenue Summary

The Department of Revenue is the principal tax collection agency for the State of South Dakota and collects a number of different taxes and fees. These revenues are grouped into four main categories: sales, use, and contractor's excise taxes; motor fuel taxes; motor vehicle fees and taxes; and special taxes. Once collected, these revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.



## Fiscal Year 2021 Total Tax Revenue Breakdown



Fiscal Year	Sales, Use, and Excise Taxes	Special Funds*	Motor Fuel Taxes**	Motor Vehicle Fees***	Special Taxes****	Total	Percent Change
2017	\$ 1,440,565,779	\$ 40,417,694	\$ 211,993,156	\$ 192,188,850	\$ 124,094,540	\$ 2,009,260,019	4.8%
2018	\$ 1,493,286,450	\$ 50,454,354	\$ 209,762,406	\$ 196,953,129	\$ 122,772,579	\$ 2,073,228,918	3.2%
2018	\$ 1,550,417,631	\$ 60,702,609	\$ 212,209,837	\$ 202,102,398	\$ 128,701,454	\$ 2,154,133,929	3.9%
2020	\$ 1,623,878,853	\$ 59,543,442	\$ 210,522,720	\$ 205,008,909	\$ 123,254,243	\$ 2,222,208,167	3.2%
2021	\$ 1,848,797,042	\$ 60,098,147	\$ 212,249,954	\$ 241,311,993	\$ 146,096,556	\$ 2,508,553,692	12.9%
<b>Five Year Average</b>	<b>\$ 1,527,037,178</b>	<b>\$ 52,779,525</b>	<b>\$ 211,122,030</b>	<b>\$ 199,063,322</b>	<b>\$ 124,705,704</b>	<b>\$ 2,114,707,758</b>	

\* Other Taxes and Fees include: Tourism Tax, 911 Emergency Surcharge, Water/Environment Fund, Intermediate Care Facility Tax, Motor Vehicle Leasing Fund, Telecom, and Reinvestment Payment/Building SD Fund.

\*\* Includes Tank Inspection Fees

\*\*\* Includes Unified Carrier Registration Fee

\*\*\*\* Cigarette Tax, Other Tobacco Products Tax, Cigarette License Fee, Liquor License Fee, Malt Beverage License Fee, Alcoholic Beverage Brand Registration Fee, Alcoholic Beverage Excise Tax, Alcoholic Beverage 2% Purchase Price Tax, Underage Penalty Fees, Bank Franchise Tax, Precious Metal Tax, Energy Mineral Tax, Coin Laundry License Fees, Amusement Device Fees, Bingo License Fees, and Bingo Tax

# Business Tax

## Revenues

Tax Type	FY19	Percent Change	FY20	Percent Change	FY21	Percent Change
Sales and Use - State	\$1,031,517,738	3.6%	\$1,082,585,028	5.0%	\$1,234,423,091	14.0%
Contractor's Excise - State	\$113,163,617	5.1%	\$123,723,519	9.3%	\$144,448,267	16.8%
Sales and Use - Cities	\$394,329,730	4.2%	\$405,262,621	2.8%	\$457,125,466	12.8%
Sales, Use, and Contractor's Excise - Tribal	\$11,406,546	0.3%	\$12,307,685	7.9%	\$12,800,218	4.0%
Tourism	\$13,438,658	3.6%	\$12,557,881	-6.6%	\$12,965,699	3.2%
911 Emergency/Prepaid Wireless Surcharge	\$13,284,626	0.7%	\$13,262,703	-0.2%	\$13,303,445	0.3%
Water and Environment Fund	\$21,163	-71.1%	\$22,021	4.1%	\$104,367	373.9%
Intermediate Care Facility	\$1,323,936	-0.4%	\$1,418,887	7.2%	\$1,478,569	4.2%
Reinvestment Program	\$21,837,473	146.5%	\$20,010,151	-8.4%	\$24,558,211	22.7%
Motor Vehicle Leasing Fund	\$2,313,807	12.3%	\$2,331,679	0.8%	\$1,820,226	-21.9%
Telecom	\$8,482,946	3.2%	\$9,940,120	17.2%	\$5,867,630	-41.0%
Cigarette Tax - State	\$45,518,207	-8.8%	\$45,931,527	0.9%	\$46,449,278	1.1%
Cigarette Tax - Tribal	\$2,245,816	-5.1%	\$2,417,806	7.7%	\$2,235,806	-7.5%
Cigarette License Fees	\$13,425	7.8%	\$14,590	8.7%	\$14,775	1.3%
Other Tobacco Products - State	\$9,453,009	2.0%	\$10,199,255	7.9%	\$10,966,194	7.5%
Other Tobacco Products - Tribal	\$242,052	-20.0%	\$279,246	15.4%	\$304,140	8.9%
Liquor License Fees	\$193,402	-8.7%	\$197,625	2.2%	\$212,722	7.6%
Malt Beverage License Fees	\$384,837	0.3%	\$391,550	1.7%	\$429,129	9.6%
Alcoholic Beverage Brand Registration Fees	\$636,058	1.6%	\$732,446	15.2%	\$776,872	6.1%
Alcohol Beverage Excise Tax	\$15,420,647	-8.9%	\$16,049,255	4.1%	\$17,312,557	7.9%
Alcoholic Beverage 2% Purchase Price Tax	\$2,150,157	6.4%	\$2,335,756	8.6%	\$2,596,157	11.1%
Underage Penalty Fees	\$42,750	-12.8%	\$48,750	14.0%	\$0	-100.0%
Bank Franchise Tax	\$46,295,361	43.0%	\$37,196,949	-19.7%	\$53,959,979	45.1%
Precious Metals Tax	\$2,698,808	-48.5%	\$4,677,677	73.3%	\$9,046,106	93.4%
Energy Mineral Tax	\$3,070,795	11.4%	\$2,408,502	-21.6%	\$1,528,996	-36.5%
Coin Laundry License Fees	\$242,050	-1.2%	\$277,023	14.4%	\$223,233	-19.4%
Coin Laundry License Fees - Tribal	\$2,705	7.0%	\$2,625	-3.0%	\$2,253	-14.2%
Amusement Device Fees	\$60,708	-9.2%	\$57,767	-4.8%	\$6,031	-89.6%
Bingo License Fees	\$20,000	0.0%	\$22,525	12.6%	\$20,000	-11.2%
Bingo Tax	\$10,667	-20.2%	\$13,369	25.3%	\$12,328	-7.8%

# Where the Money Went

Tax Type	General Fund	Local Government	Tribal Jurisdictions	Other
Sales and Use - State	100%	-	-	-
Contractor's Excise - State	100%	-	-	-
Sales and Use - Cities	-	100%	-	-
Sales, Use, and Contractor's Excise - Tribal	-	-	100%	-
Tourism	-	-	-	100%
911 Emergency/Prepaid Wireless Surcharge	-	-	-	100%
Water and Environment Fund	-	-	-	100%
Intermediate Care Facility	100%	-	-	-
Reinvestment Program	-	-	-	100%
Building SD Fund	-	-	-	100%
Motor Vehicle Leasing Fund	-	-	-	100%
Telecom	60%	40%	-	-
Cigarette Excise Tax	(1)	-	-	-
Cigarette License Fee	100%	-	-	-
Other Tobacco Products	(1)	-	-	-
Bank Franchise Tax (2)	26.66%	73.33%	-	-
Ore Tax	100% (3)	-	-	-
Energy Minerals Severance Tax	50%	50%	-	-
Coin Operated Laundromat Fee	100%	-	-	-
Conservation Tax	-	-	-	(4)
Amusement Device Fees	(5)	(5)	-	-
Alcoholic Beverage 2% Purchase Price Tax	100%	-	-	-
Liquor License Fee	100%	-	-	-
Alcohol Beverage Brand Registration	100%	-	-	-
Alcohol Excise Tax	50%	50%	-	-
Malt Beverage License Fee	50%	50%	-	-

(1) The first \$30 million collected annually is deposited in the state general fund. The next \$5 million goes into the tobacco prevention and reduction trust fund. The remaining revenue in excess of \$35 million is deposited into the state general fund.

(2) An exception exists regarding credit card banks, with 95% of the revenue derived from the tax deposited into the state general fund while 5% goes to the county where the bank is located. When there is no physical presence in South Dakota, then 100% is deposited into the state general fund.

(3) Revenues from mining companies licensed after January 1, 1981 are split as follows: 80% to the state, 20% to the county of production (subject to a \$1 million per county cap).

(4) 100% of the tax collected is placed in the environment and natural resources fee fund.

(5) Revenue from devices located outside of municipalities is deposited into the state general fund. If the amusement device is located within a municipality, then the revenues are remitted to the municipality.

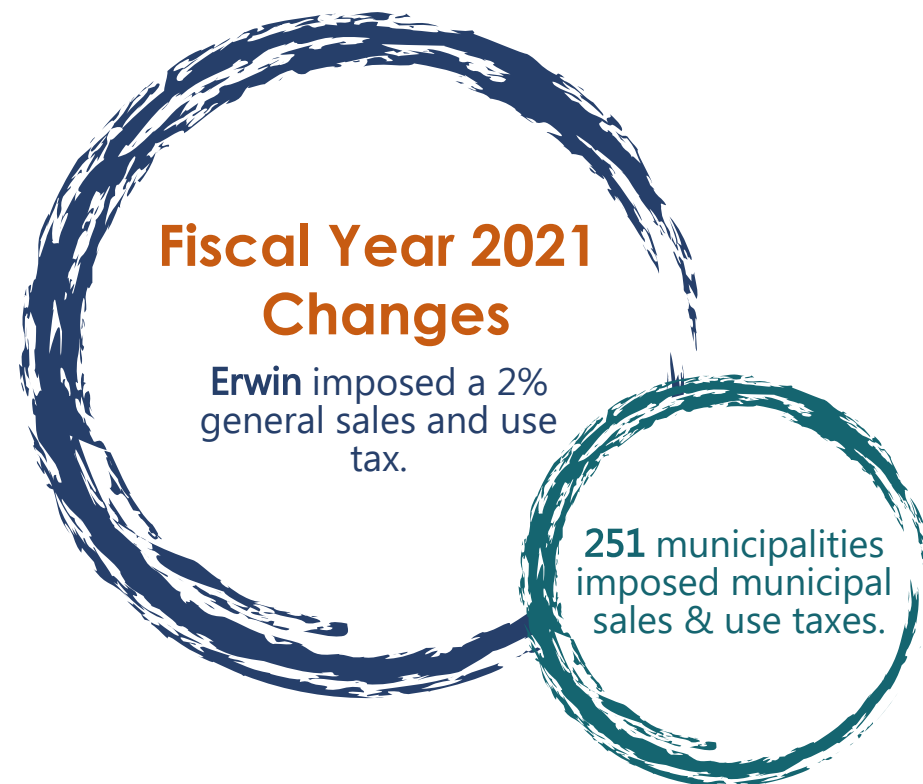
# Municipalities

While cities set their own sales and use tax rates, the department is responsible for collecting the taxes.

Those revenues are then distributed to the taxing jurisdiction based on the amount collected for each city (shown in Appendix A of this report). These municipal sales and use tax revenues do not necessarily indicate the level of economic activity in these areas since municipalities vary in their tax rates and the size of their tax bases.

The maximum municipal sales tax rate in South Dakota is 2%, unless a city meets the provisions of SDCL 10-52-2.4.

Cities may also impose a 1% municipal gross receipts tax (MGRT) which is in addition to the municipal sales tax. The municipal gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales and admissions to places of amusement, and athletic and cultural events.



# Special Jurisdictions

Special Jurisdictions	ST Rate	UT Rate	ET Rate	Tourism	FY2020	FY2021	Percent Change
Cheyenne River Sioux Tribe	4.5%	4.5%	2.0%	1.5%	\$3,566,696	\$3,622,729	1.6%
Crow Creek Sioux Tribe	4.5%	4.5%	2.0%	1.5%	\$620,057	\$703,283	13.4%
Oglala Sioux Tribe	4.5%	4.5%	2.0%	1.5%	\$3,932,866	\$3,900,240	-0.8%
Rosebud Sioux Tribe	4.5%	4.5%	2.0%	1.5%	\$3,057,736	\$3,229,526	5.6%
Sisseton-Wahpeton Oyate	-	4.5%	2.0%	-	\$4,775	\$2,253	-52.8%
Standing Rock Sioux Tribe	4.5%	4.5%	2.0%	1.5%	\$1,071,257	\$1,231,400	15.0%
Yankton Sioux Tribe	-	4.5%	2.0%	-	\$54,298	\$110,787	104.0%
<b>Totals</b>					<b>\$12,307,685</b>	<b>\$12,800,218</b>	<b>4.0%</b>

The State of South Dakota and five Indian tribes have entered into comprehensive tax collection agreements that include state and tribal sales, use, tourism, and contractor's excise tax. The state and two Indian tribes have entered into limited tax collection agreements that cover use and contractor's excise taxes at certain locations. On the Indian country areas that are covered by a tax collection agreement, the state and the tribe each have the ability to tax certain individuals and certain transactions. All businesses in the Indian country areas are responsible for remitting tax. The tax remitted is then distributed between the state and the tribe based on each tribe's separate tax collection agreement.



# Special Events

Revenue agents license vendors to collect state sales, municipal, and tourism taxes at various special events across the state throughout the year. The table below compares taxes collected at South Dakota's largest special events during Fiscal Year 2021 to the previous year.

Event	FY2020*	FY2021*	% + / -
Black Hills Stock Show	\$60,387	\$68,945	14.2%
Brookings Arts Festival	\$29,844	\$1,067	-96.4%
Brown County Fair	\$27,809	*** \$0	-100.0%
South Dakota State Fair	\$225,955	\$107,918	-52.2%
Sturgis Motorcycle Rally**	\$1,334,973	\$1,383,515	3.6%
Central States Fair	\$60,247	\$4,533	-92.5%
Sioux Empire Fair	\$53,172	\$29,979	-43.6%
Spearfish Arts Festival	\$20,293	*** \$0	-100.0%
<b>Totals</b>	<b>\$1,812,680</b>	<b>\$1,595,957</b>	<b>-12.0%</b>

\* Total Tax includes state, municipal, municipal gross receipts, and tourism taxes

\*\* The Sturgis Motorcycle Rally includes Meade, Lawrence, Butte, Pennington, Custer, and Fall River Counties, as well as the cities within those counties.

\*\*\* Events not held in FY 2021.

## DOR On The Go

The DOR staff could be at a city near you!

Each year, our staff attend special events throughout the state. Whether we are hosting our DOR Annual Assessor School, giving back through community clean up, or providing a temporary office for the Sturgis Motorcycle Rally, we take pride in serving our customers and the State of South Dakota.

We also host a temporary office in Huron once a month to aid our customers!



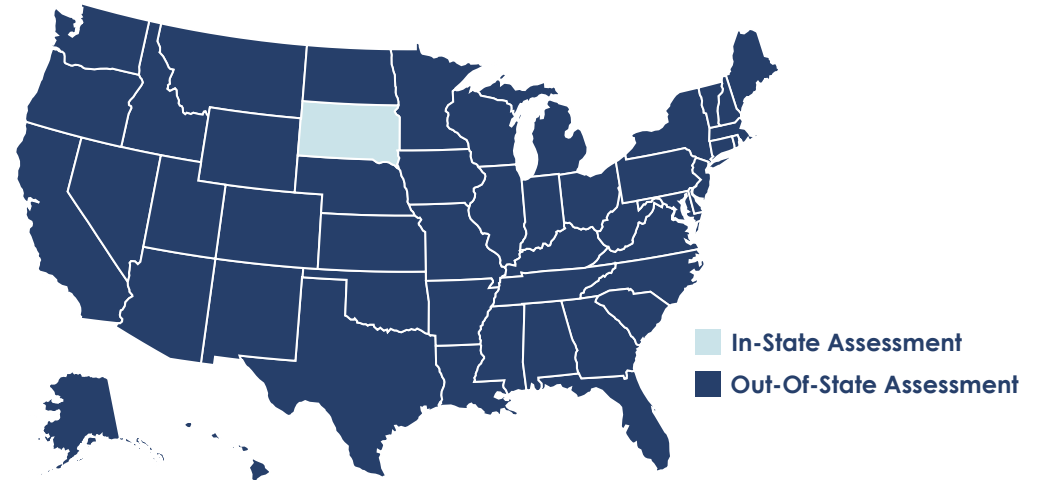
# Audit

"[The auditor] was great to work with through the process. Her explanation of the audit process helped to make the word "audit" less painful. That word can be stressful to hear, but her communication and demeanor made the process much easier. And, I was happy to learn a few things through the audit."  
- Satisfied Customer

"Our auditor was phenomenal to work with! No one enjoys the audit process but he was extremely knowledgeable, communicative, and transparent."  
- Satisfied Customer

The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of an audit is to verify the gross receipts, deductions, and use tax reported on tax returns, to ensure required record keeping is in place, and to work with auditees to ensure understanding of the tax laws.

## Net Sales, Use, and Contractor's Excise Tax Assessments



## Audits, Assessments, and Revenues\*

Tax Type	FY2020				FY2021			
	Audits	Assessments	Credits	Payments Received	Audits	Assessments	Credits	Payments Received
Sales, Use, and Contractor's Excise	1,681	\$17,691,899	-\$1,012,423	\$17,316,111	1,352	\$46,170,402	-\$643,996	\$35,206,299
Fuel, Prorate, IFTA	226	\$117,172	-\$82,369	\$11,676	208	\$145,414	-\$87,114	\$127,318
Bank Franchise	5	\$4,495,680	\$0	\$274,354	13	\$1,604,168	-\$10,581	\$3,238,070
<b>Total</b>	<b>1,912</b>	<b>\$22,304,751</b>	<b>-\$1,094,792</b>	<b>\$17,602,141</b>	<b>1,573</b>	<b>\$47,919,984</b>	<b>-\$741,690</b>	<b>\$38,571,687</b>

\*Assessments and credits are from the original certificates of assessment.

# Common Errors Found During an Audit

## Common Sales Tax Errors

1. Under-reporting of sales tax due to poor record keeping.
2. Exempting sales to taxable customers such as churches and 501(c)(3) entities.
3. Municipal tax and municipal gross receipts tax (MGRT) reporting errors.
4. Not having valid exemption certificates on file.
5. Sales tax charged on construction services subject to excise tax.

## Common Use Tax Errors

1. Not remitting use tax on goods and services purchased/used.
2. Not remitting use tax on items taken from inventory and used personally or in your business.
3. Not remitting use tax on owner-furnished materials (OFM).
4. Not remitting use tax on equipment brought in from out of state.
5. Use tax paid in error on purchases of services subject to excise tax.

## Common Motor Fuel Excise Tax Errors

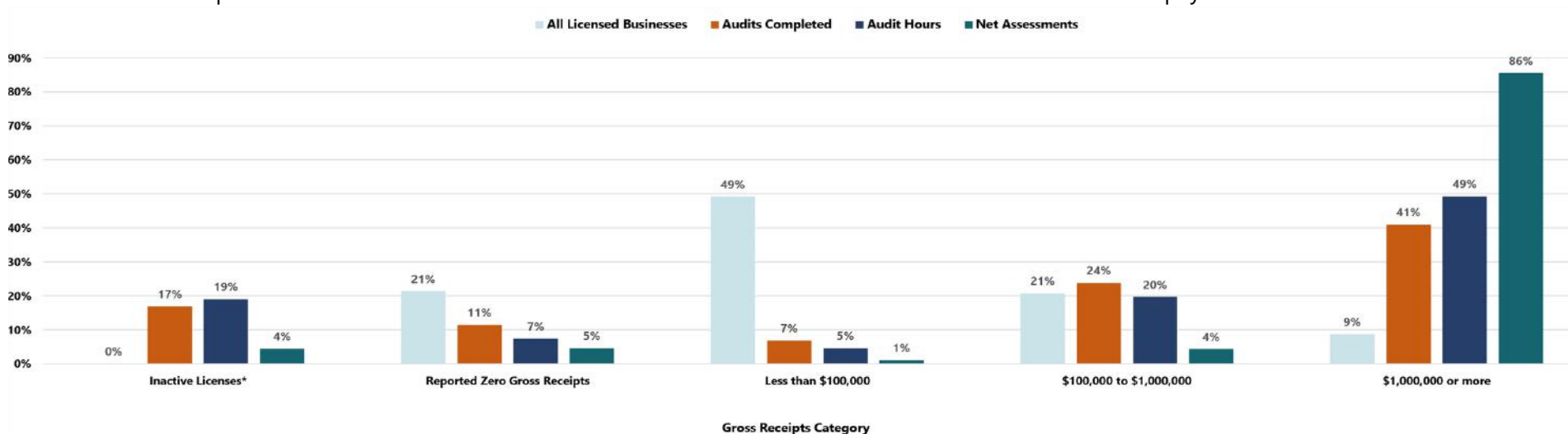
1. Errors in reporting due to poor record keeping.
2. Not keeping the nine required items on trip sheets. (IFTA/IRP)
3. Substituting an invoice or other document for a bill of lading. (Supplier)
4. Not including non-taxable exports on returns. (Importer/Exporter/Supplier)
5. Incorrect reporting of product authorizations – a product authorization must occur before the rack and bill of lading must reflect the new supplier.

## Common Contractor's Excise Tax Errors

1. Under-reporting of excise tax due to poor record keeping.
2. Not remitting excise tax on owner-furnished materials (OFM).
3. Not reporting excise tax on work performed for Local, State or Federal Government agencies.
4. Excise tax charged on construction services subject to sales tax.
5. Not including the excise tax invoiced and collected in reported gross receipts.

## FY2021 Audit Metric Distribution by Business Size

The graph below shows the percentage of businesses that fall into five different size categories. This information is compared to how much of the audit time and net assessments are associated with those same taxpayers.



\*"Inactive licenses" is made up of businesses that may have been sold or reorganized, out-of-state contractors that may no longer have in-state projects, and other entities that no longer have a South Dakota tax liability.

# Gaming

In Fiscal Year 2021, total gaming action in Deadwood was \$1,400,987,416, up 24.18% from the previous year. At the close of the fiscal year, there were 2,487 licensed gaming devices, 107 retail locations, and approximately 1,270 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2021 can be accessed in the Commission on Gaming's Annual Report, which can be found at <https://dor.sd.gov>.

## Revenues

Gross Revenue Tax	\$11,033,316
FY20 Device Tax	\$4,974,000
City Slot Tax	\$437,500
License Fees	\$81,121
Application Fees	\$59,817
Interest	\$41,661
Device Testing Fees	\$9,428
Penalty on Disciplinary Action	\$11,643
<b>Total Additions to Fund:</b>	<b>\$16,648,486</b>

## Distributions

City of Deadwood (SDCL 42-7B-48 & 48.1)	\$7,948,810
SD Tourism (SDCL 42-7B-48)	\$3,778,338
SD General Fund (SDCL 42-7B-48.1)	\$760,589
Administrative Expenses (Includes DOR Admin Charge)	\$1,226,521
SD General Fund (SDCL 42-7B-28.1)	\$1,180,731
Lawrence County (SDCL 42-7B-48)	\$944,584
Other Municipalities (SDCL 42-7B-48.1)	\$108,656
School Districts (SDCL 42-7B-48.1)	\$108,656
SD Historical Preservation (SDCL 42-7B-48)	\$100,000
SD Department of Social Services (SDCL 42-7B-48.3)	\$30,000
Capital Equipment	\$962
<b>Total Allocations from Fund:</b>	<b>\$16,187,846</b>

## Did you know?

Gaming revenues paid dividends as the Commission on Gaming contributed nearly a quarter of a million dollars to Black Hills Area municipalities and schools.

### Funds Received by Municipalities:

Central City	\$992
Lead	\$20,554
Spearfish	\$79,509
Whitewood	\$7,602

### Funds Received by School Districts:

Belle Fourche	\$95
Lead-Deadwood	\$25,310
Spearfish	\$77,644
Meade	\$5,607



# Lottery

The Lottery net revenue generated during Fiscal Year 2021 was more than \$161 million. These revenues came from three sources, which are shown in the chart below.

More details on Lottery revenues from Fiscal Year 2021 can be accessed in the Lottery's annual report, which can be found at <https://lottery.sd.gov/beneficiaries/reports/>.

## Revenues

	Sales	Prizes	Commission	Revenue Distributed
Instant Tickets	\$47,477,806	\$33,291,957	\$2,661,794	\$5,059,850
Lotto Tickets	\$26,136,629	\$13,312,880	\$1,336,201	\$7,969,368
Video Lottery*	\$1,039,716,116	\$739,481,893	\$150,117,112	\$148,848,388**
			<b>Total</b>	<b>\$161,877,606</b>

\* Video Lottery sales are cash in; prizes are cash out; private share of net machine income is retailer commission.

\*\* One-half of one percent (0.5%) of the state's share is retained by the Lottery for administration.

## Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive \$3.24 billion to our beneficiaries.

Lottery's record-breaking year translates to more than \$156.5 million to the State's General Fund, which funds local K-12 schools, state universities, and technical institutes.

Retailers also experienced Good Fun with more than \$4 million in commissions earned throughout the year.

## Where the Money Went

	General Fund	Capital Construction Fund	Department of Social Services *
Instant Tickets	\$5,059,850	\$ -	\$ -
Lotto Tickets	\$2,789,279	\$5,180,089	\$ -
Video Lottery	\$148,615,940	\$ -	\$157,448
Video Lottery License Fees	\$75,000	\$ -	\$ -
<b>Totals</b>	<b>\$156,540,069</b>	<b>\$5,180,089</b>	<b>\$157,448</b>

\* The SD Lottery annually provides the Department of Social Services with funding for problem gambling services. Funding comes from the Lottery's 0.5% of net machine income for administration.



## Instant Ticket Sales Reach New Pinnacle

Instant ticket sales were at the forefront of the Lottery's Fiscal Year 2021 success with a year over year increase of 28.02 percent.

For the fourth consecutive year, instant ticket sales reached new heights in South Dakota, eclipsing \$47.5 million. By comparison, Fiscal Year 2020 featured \$37.1 million in instant ticket sales.

The record-setting year was no accident, the Lottery staff launched 34 new instant tickets that set the table for a successful year. Through a game selection process that includes player research, analysis of nationwide trends and more, these new tickets had strong results.

The Lottery also implemented a new end of game procedure to ensure that players have the best selection of instant tickets. The new procedure, which was implemented after approval from the Lottery Commission, gives Lottery staff the ability to keep tickets in the market from becoming stagnant.

Last but certainly not least, the Lottery staff and retailers continued to make the most of its improved technology. With the new instant/online system, that was implemented in FY20, staff has the ability to manage inventories from afar.

With the continued use of this technology, player research and the implementation of vending machines, the Lottery and its retail partners look forward to continued success.

## A New Way to Play!

The South Dakota Lottery provided its players with a new way to play through the introduction of vending machines.

The vending machines, which launched towards the latter half of the fiscal year, allow players to skip the line when purchasing their favorite instant and lotto products. These also aided players in maintaining social distancing during the COVID-19 pandemic.

To date, the Lottery has installed nearly 50 vending machines at retail locations throughout the state!



## Instant Tickets

The Lottery launched 34 new instant ticket games during Fiscal Year 2021. Prices for instant tickets ranged from \$1 to \$20, and prizes ranged from \$1 to \$500,000, as well as merchandise prizes.

There were 622 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, a 1% commission for cashing winning tickets for prizes up to \$100, and a 1% commission for selling tickets with prizes of more than \$100.

Instant ticket sales were up 28.02 percent from the previous year, and revenues were up .13 percent.



## Lotto Tickets

South Dakota currently offers five lotto games. Powerball, Mega Millions, Lotto America, and Lucky For Life are multi-state games. Dakota Cash with EZ Match is played only in South Dakota.

At the end of Fiscal Year 2021, there were 613 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto ticket sales were up 24.49 percent from the previous year and revenues were up 15.6 percent.

The General Fund receives 35% in net revenue from lotto tickets. The Capital Construction Fund receives the other 65%.

## Video Lottery

Video lottery sales (cash in) increased by 29.73 percent from last fiscal year.

The average number of active video lottery machines during Fiscal Year 2021 was 9,211, and the average number of licensed establishments was 1,235.

The revenue from video lottery is calculated on net machine income, which is cash-in (sales) minus cash-out (prizes). Net machine income is divided between the state and machine operators on a 50/50 split. One-half of one percent (0.5%) of the net machine income share is retained by the Lottery for administration.

Revenue from video lottery net machine income is distributed to the General Fund.

### Did You Know?

Whether it's modern graphics or a larger selection of game options, South Dakota Lottery players are continuing to choose new video lottery terminals. With continuing trends from recent years, video lottery line terminals continued to out-pace legacy machines in the field.

At the conclusion of Fiscal Year 2021, there were 5,287 line machines in the field compared to 4,349 legacy machines. This is the first time in which line machines have outnumbered legacy machines.

The average Net Machine Income per terminal per day was \$114.64 for line machines. This outpaced an average of \$61.27 for legacy machines.

## Video Lottery System Migration Complete

South Dakota's video lottery industry welcomed a new era in Fiscal Year 2021, thanks to the migration to a new system.

Together, Lottery and Scientific Games completed the system migration over the span of multiple years, bringing the latest technology to the fingertips of both members of the video lottery industry and Lottery staff.

The new system offers a wide array of benefits to both the Lottery team and video lottery operators and establishments throughout the state. The center of these benefits is a new site controller, which handles a multitude of communications protocols. Thanks to the real-time communication, the Lottery has seen a drastic decrease of non-reporting terminals.

The new system also aids in combating the growing threat of fraudulent tickets. With this new technology available at establishments throughout the state, establishments can immediately verify the legitimacy of tickets when a player claims a prize.

The new system also allows operators to access valuable reporting and business intelligence tools, which are housed in the new Operator Portal.

The system migration is the result of a Request for Proposal issued by the Lottery in January 2018. After receiving approval from the Lottery commission to enter into an agreement with Scientific Games in 2019, the parties began migrations in October 2020.

The culmination of these efforts was more than 1,200 establishments migrated to the new system by April 1, 2021. The Lottery thanks Scientific Games and all of its partners in the industry for making this a successful system migration.

## Fiscal Year 2021 Big Winners



**Terri Hagen**  
Hot Springs  
**\$150,000**  
Powerball

**Robert Meier**

Doland  
**\$100,000**  
Black Ice



**Shannon Keeble**  
Sioux Falls  
**Vegas Trip**  
007 Second Chance

# Motor Vehicle

The Department of Revenue's Motor Vehicle Division collects and administers motor fuel tax, special fuel tax, the International Registration Plan (IRP), Unified Carrier Registrations (UCR), the International Fuel Tax Agreement (IFTA), and commercial and non-commercial motor vehicle licensing, titling, and registration. The division also regulates licensed motor vehicle dealers.

Motor Vehicle Excise Tax of 4% is collected on sales of motor vehicles that operate on South Dakota's roads and highways. Vehicles used on public roadways or waterways must also be licensed and registered each year. Registration is confirmed by the issuance of a license plate/decals.

## Registration and Title Revenues

	FY2020	FY2021	Percent Change
License Plate Fees - State's Share*	5,638,434.00	6,158,439.05	9.2%
License Plate Fees - Counties', Cities', Townships' Share	53,535,438.00	57,961,136.08	8.3%
Snowmobile Registration	117,976.00	339,644.67	187.9%
Boat Registration Fees	1,697,565.00	1,889,978.65	11.3%
Temporary Special Permits	81,975.00	85,256.00	4.0%
Mobile Home Plates	4,785.00	4,380.00	-8.5%
Dealer Fees	453,068.00	456,318.02	0.7%
Duplicate Plates, Replacement Plates	282,474.00	287,934.56	1.9%
Title and Penalty Fees	2,420,838.00	3,029,109.56	25.1%
Trailer ID Fees	64,166.00	81,922.55	27.7%
Motorcycle Safety Education Fees	767,785.00	888,694.00	15.7%
Mobile Home Registration Fees - States's Share	99,099.00	134,466.98	35.7%
Motor Vehicle 4% Excise Tax	116,330,364.00	143,591,208.16	23.4%
Snowmobile 3% Excise Tax	257,995.00	96,340.09	-62.7%
Duplicate Title Fees	176,505.00	198,530.00	12.5%
DENR - Solid Waste Fees	1,289,683.00	1,392,535.33	8.0%
DPS - Highway Patrol Fees	1,375,267.00	1,487,085.00	8.1%
<b>Total Receipts</b>	<b>184,593,417.00</b>	<b>218,082,978.70</b>	<b>18.1%</b>

## Motor Carrier Revenue

\*State Motor Vehicle Fund, License Plate Special Revenue Fund

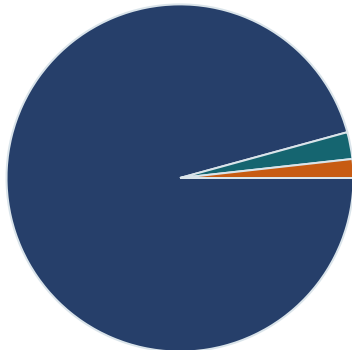
Revenue Source	FY20	FY21	Percent Change
Unified Carrier Registration Fees	\$829,375	\$881,871	6.3%
International Fuel Tax Agreement (IFTA)	\$1,083,752	\$1,269,196	17.1%
International Registration Plan (IRP) - Prorate	\$20,321,320	\$22,347,143	10.0%
Motor Vehicle Titles & Registrations	\$183,858,214	\$217,658,048	18.4%



# Distributions

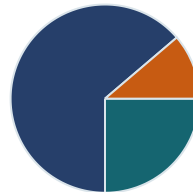
## Motor Vehicle Registration Fees

Local Government	95.75 %
License Plate Special Revenue Fund	2.50 %
Motor Vehicle Fund	1.75 %



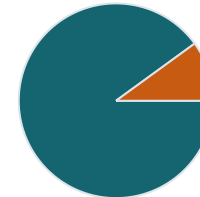
## Mobile Home Registration Fees

General Fund	25.00 %
Local Government	63.75 %
Motor Vehicle Fund	11.25 %



## Snowmobiles

Game Fish & Parks	90 %
Motor Vehicle Fund	10 %



## Plates & Permits

License Plate Revolving Fund	100 %
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## Motor Fuel Excise Tax

State Highway Fund	100 %
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Tax collected from gallons of motor fuel sold.

## Motor Vehicle Excise Tax

State Highway Fund	100 %
--------------------	-------



Tax collected from the sale of motor vehicles.

*Did you know...*

*There are currently 143 different South Dakota license plates.*



## Go online with MySDCars!

The Department of Revenue offers a wide array of specialty license plates, many of which can be ordered online by logging on to <http://mysdcars.sd.gov>.

This website can also be used to renew your vehicle registrations from the comfort of your own home!

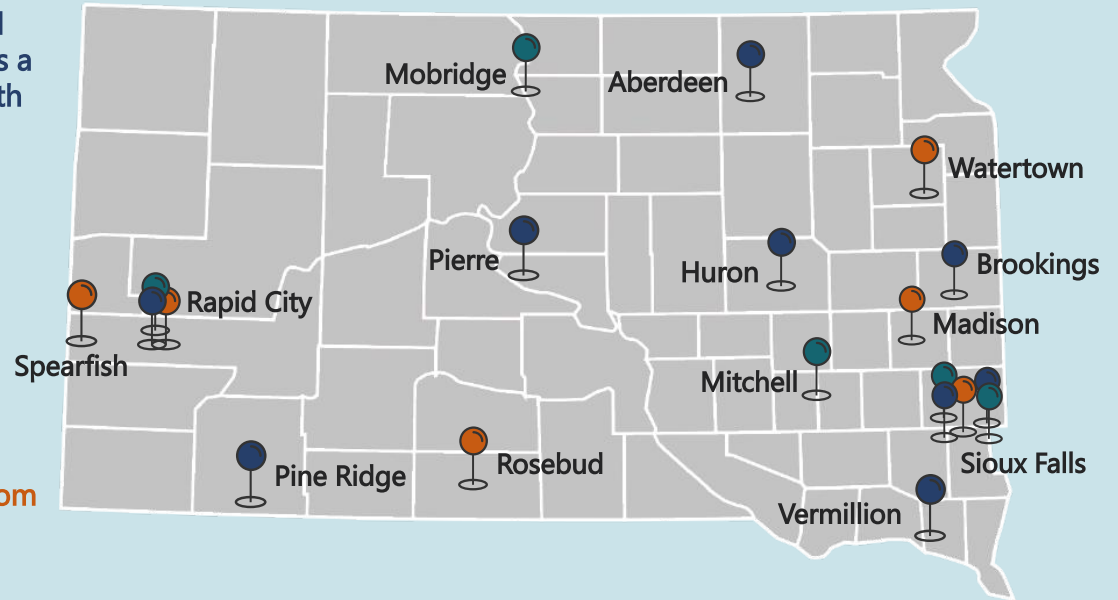
# Renew On The Go!



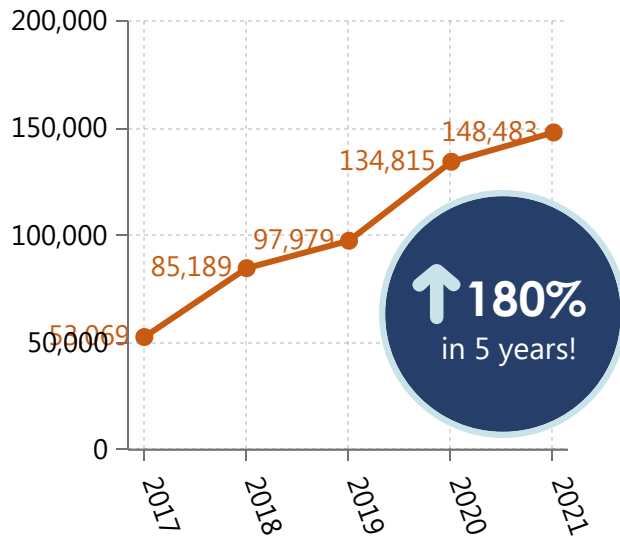
New look, more locations, and added features. All you need is a debit or credit card and a South Dakota ID to:

- Change address
- Renew driver's license
- Renew vehicle registration
- Report vehicle sale
- Print seller's permit

See the map for all of our locations. For addresses and more information, visit <https://sddmwnowkiosk.com>



Kiosk Usage Per Year



## Fiscal Year 2021 By The Numbers

Registrations Renewed at a DMV Now Kiosk



Registrations Renewed Online



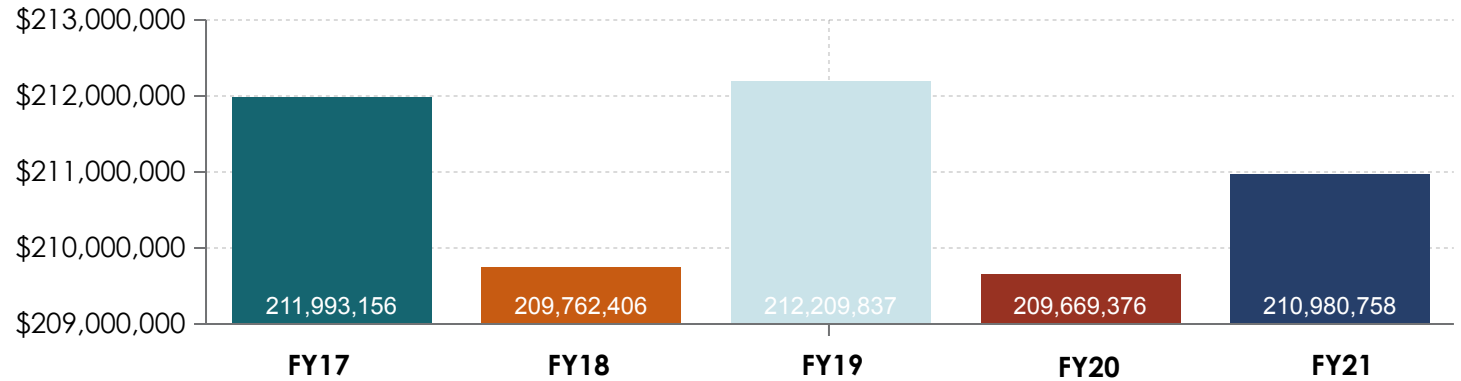
Title Applications Processed



# Motor Fuel Tax

Many fuel types, including gasoline, diesel, ethyl alcohol, methyl alcohol, aviation fuel, jet fuel, and liquid petroleum gas (LPG), fall into the fuel tax category. In Fiscal Year 2021, total fuel tax revenues amounted to \$210,980,758. The chart below compares South Dakota’s fuel tax revenues for the past five years. Each fuel type is taxed at a different rate as per South Dakota law.

Motor Fuel Revenues



## Revenue Sources

Revenue Source	FY20	FY21	Percent Change
Aviation Fuel	\$786,810	\$666,510	-15.3%
Motor Fuel Tax	\$186,486,044	\$187,997,726	0.8%
Motor Fuel Tax - Tribal	\$4,748,495	\$4,633,906	-2.4%
Tank Inspection Fees	\$17,648,027	\$17,682,616	0.2%

### Did you know?

In most cases, motor fuel tax is collected at the rack (the pipeline terminal)—which means the supplier remits the tax to the state prior to the customer’s purchase.

Your price at the pump includes Federal and State taxes.



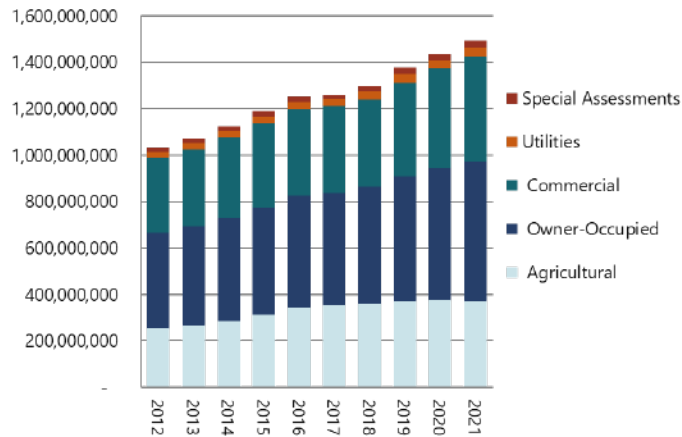
### By the Numbers

South Dakota has **17** different motor fuel license types and a total of **3,144** licensees.

# Property Tax

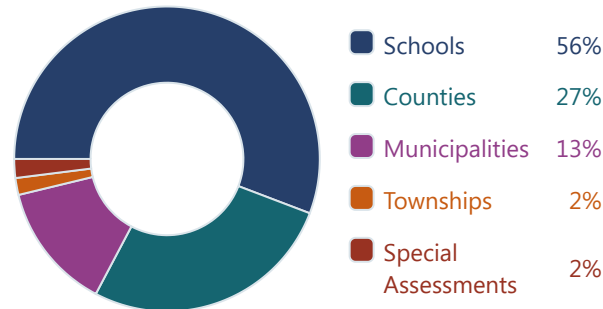
In 2021, South Dakota property owners paid more than \$1.5 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local governments in making property valuations that are fair and in compliance with the law. The following tables show the portion of the total taxes paid by each classification of property, and where the money collected is spent.

Property Tax Contribution History



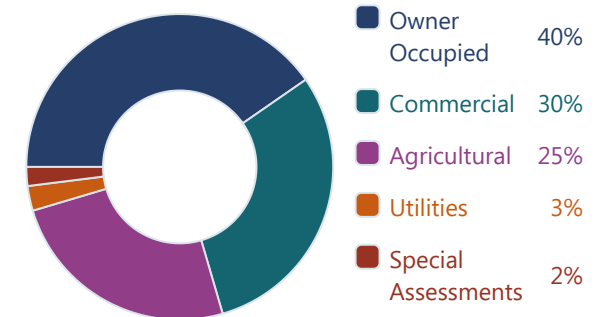
## Where The Money Went

2021 Tax Distribution Breakdown



## Who Paid

2021 Tax Contribution Breakdown



For specific dollar amounts for contributions and distributions, please see Appendix C

## Effective Tax Rates

The following table shows the effective tax rate for agricultural, owner-occupied, and commercial property in a sampling of jurisdictions payable in 2021. The effective tax rate is the percentage of a property's market value that will be paid in taxes. For example, if the effective tax rate is 2%, and the market value of the property is \$150,000, then the taxes will be about \$3,000 per year.

The "Ag" effective tax rate is for the agricultural property in the township around the city listed. The "Other" category includes commercial property, utility property, and residential property not occupied by the owner within the specified city.

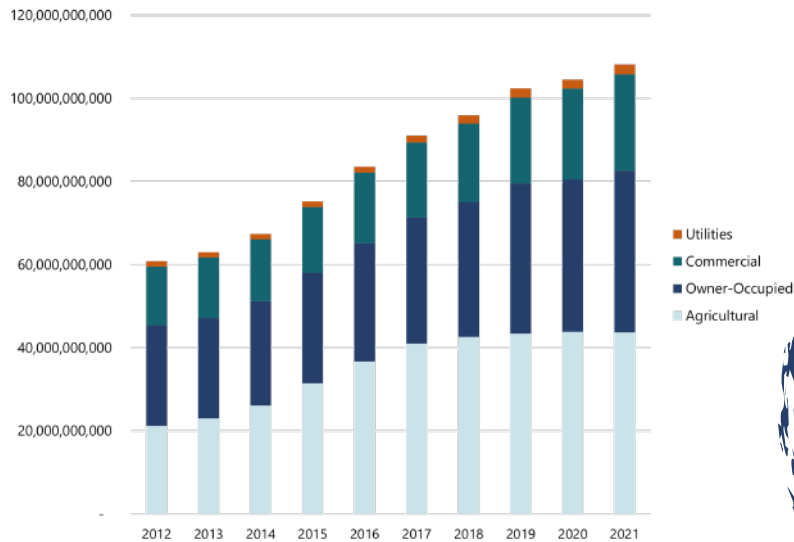
City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate	City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Aberdeen	0.94%	1.55%	1.85%	Mobridge	0.92%	1.62%	1.97%
Belle Fourche	0.89%	1.54%	1.83%	Pierre	0.77%	1.20%	1.49%
Brandon	0.98%	1.40%	1.70%	Rapid City	1.17%	1.35%	1.65%
Brookings	1.06%	1.35%	1.68%	Redfield	0.78%	1.85%	2.14%
Canton	0.87%	1.59%	1.89%	Sioux Falls	0.93%	1.36%	1.70%
Chamberlain	0.73%	1.48%	1.77%	Sisseton	0.83%	1.90%	2.20%
Dell Rapids	0.96%	1.46%	1.78%	Sturgis	0.86%	1.51%	1.81%
Flandreau	1.00%	1.82%	2.11%	Vermillion	1.03%	1.61%	2.00%
Hot Springs	0.97%	1.59%	1.88%	Watertown	0.83%	1.13%	1.43%
Huron	0.85%	1.67%	1.96%	Webster	0.83%	1.56%	1.86%
Madison	0.77%	1.46%	1.76%	Winner	0.67%	1.28%	1.57%
Milbank	1.01%	1.44%	1.73%	Yankton	0.94%	1.39%	1.77%
Mitchell	0.97%	1.50%	1.79%	<b>Statewide</b>	<b>0.72%</b>	<b>1.32%</b>	<b>1.63%</b>

# Tax Increment Financing

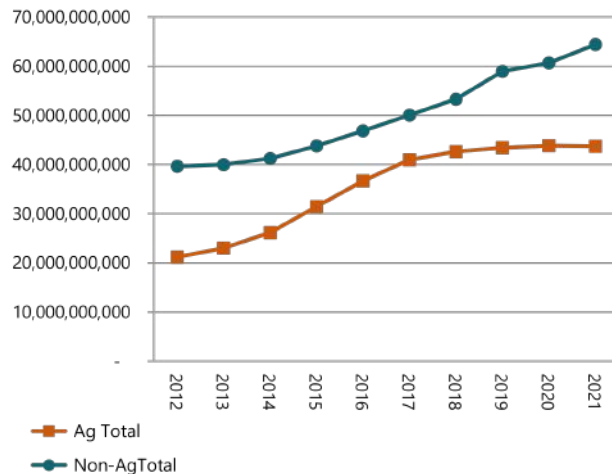
Tax Increment Financing (TIF) is a tool primarily used to redevelop areas or grow a local economy by offsetting the cost of public infrastructure improvements. TIFs can be useful in attracting private investments and businesses, which can translate into more jobs and a growing tax base. TIFs have four classifications, which are shown below along with the number of active TIFs throughout the state. For more information on TIFs, including our TIF Annual Report, visit <https://sddor.seamlessgov.com/publications-annual-reports>.

## Taxable Valuations by Category: 2012-2021

Valuation Trend by Property Type



Valuation Total in Ag vs. Non-Ag Properties



See Appendix B for taxable valuations by county.

Figures listed are 2020 valuations for taxes payable in 2021.

### Affordable Housing

**13 Active**

This includes an area where the original selling price of all houses will be below the first-time home buyer purchase price limit as of the date the house is sold; OR The monthly rental rate of all multifamily housing units in the district will be at or below the calculated rent for the state's 80% area median income as of the date the district is created, for a minimum of five years following the date of first occupancy.

### Industrial

**13 Active**

This classification includes an area where activities are recognized as industrial by zoning authorities.

Included is any factory or business whose primary function is the manufacturing or assembly of goods, the processing of raw materials, and the wholesale of products for resale.

### Local

**39 Active**

This is the default classification. Unless the TIF district meets the definition of an Industrial, Affordable Housing, or Economic TIF District, it is a Local TIF district.

### Economic Development

**133 Active**

This includes any area where there is or will be one or more businesses engaged in an activity defined as commercial or industrial by the governing body that has zoning authority over the land contained within a TIF district.

## Limits on Property Taxes

The South Dakota Legislature has enacted two independent systems that limit the growth of property taxes. The first is the state aid to education payments system. These payments effectively replace property taxes for schools that would otherwise be paid by property owners. The second system is the caps placed on the property taxes collected by all levels of local government, except schools. These caps limit the local governments' property tax collections to the amount they collected the previous year, plus small increases for inflation and new construction.

## Property Tax Caps

State law limits the amount of property taxes that local governments (counties, cities, townships, fire districts, etc.) can collect from their property owners. Market increases in the value of the property within the taxing district automatically decrease the property tax rates upon that property to ensure that the caps are not exceeded. Local governments are limited to the amount of property taxes they collected last year, plus an increase for inflation based upon the consumer price index (but not more than 3%), and for new construction within the taxing jurisdiction.



## State Aid to Education Payments

All property owners benefit from the funding for education provided by the state. The state provides extra revenue for K-12 education that would otherwise have to be paid by property owners. The benefit is provided to the taxpayer through a tax rate reduction for the school general fund levy. The school general fund levy rates for taxes payable in 2022 are set statewide as follows:

**Ag \$1.409/\$1,000 of value**  
**Owner-Occupied \$3.153/\$1,000 of value**  
**Other \$6.525/\$1,000 of value**

## Combined Effect of Tax Caps and State Aid Payments

Historically, property taxes had increased at a rate of about 6% per year since 1947. Property tax caps and state aid to education payments have significantly slowed this increase. If the historical rate of property tax growth had continued through the 1990's and 2000's, current property owners would be paying over \$2.5 billion in property taxes per year. Instead, property owners are paying just over \$1.5 billion of property taxes per year.

# Education

Continuous education is at the forefront of what we do here at the Department of Revenue. We believe in educating our customers, other government agencies, and DOR employees. We continue to look for opportunities to improve our way of doing business.

The department offers general seminars, on-site instructional presentations, online tutorials, and webinars.

## Our Seminars Cover:

- Auctioneers *New!*
- Indian Country & Real Property Taxation *New!*
- Motor Vehicle Title Training *New!*
- Sales and Use Tax *Now available online!*
- Contractor's Excise Tax *Now available online!*
- Bookkeeping
- Property Tax
- Gaming Tax
- Motor Vehicle Excise Tax
- Agriculture Business
- Tobacco Tax
- Alcohol Tax

**All of our seminars are free of charge.**

Is your group or organization looking for a customized presentation? Request one at [sddor.seamlessdocs.com/f/5007](https://sddor.seamlessdocs.com/f/5007)

# Fiscal Year 2021 By The Numbers

1,045 Customers received training

50 County Administrators completed 106 courses

246 Employees completed 1,384 courses

## New Ways to Learn

In Fiscal Year 2021, the Department of Revenue shared resources with our partners!

This year, we shifted our Sales and Use Tax Seminar and Contractor's Excise Tax Seminar from in person to online over Zoom video conferencing.

A total of 193 people attended virtually throughout our 6 trainings!

# Lean

Lean is a process improvement approach and a collection of principles and tools used to eliminate wasteful activities that do not add value to our customers. The Department of Revenue carried on this continuous improvement initiative through a variety of Lean trainings and activities.

## Fiscal Year 2021 by the Numbers

40

Staff from other agencies took lean training

20

Improvement projects submitted

8

Virtual trainings held despite working from home

- 25 Department of Transportation Staff
- 10 Office of Attorney General Staff
- 3 Department of Education Staff
- 2 Legislative Research Council Staff

## Agents of Change Virtual Conference

*DOR staff hosted the Agents of Change conference on behalf of the Continuous Improvement Agencies committee!*

9 Speakers  
154 Attendees

1

### Level 1 | Aware

- 2 hour Lean Core Concepts Training

217 Staff

2

### Level 2 | Engaged

- Complete Level 1
- Complete at least 3 Focused Lean trainings

33 Staff

3

### Level 3 | Practicing

- Complete Level 2
- Complete at least 2 more Focused Lean trainings (total of 5)
- Act as an Advisor for a specific Lean method & post-training project
- Complete 2 "Just Do It" or participate/observe 1 Kaizen event

4 Staff

4

### Level 4 | Leading

- Dual-facilitate 1 training and conduct 1 focused conversation
- Act as a Lean Liaison
- Lead Adviser on 1 Project Charter

1 Staff

5

### Level 5 | Facilitating

- Complete facilitator training
- Dual-facilitate 2 Kaizen events or 1 Kaizen plus 1 training
- Every two years, dual-facilitate 1 Kaizen event

2 Staff



#	City	MGRT Sales/Use		FY2020	FY2021	%Change
		Rate	Tax Rate			
1	Aberdeen	1.00%	2.00%	\$19,948,630.29	\$22,789,900.09	14.24%
2	Akaska	-	2.00%	\$31,690.91	\$35,683.27	12.60%
3	Alcester	-	2.00%	\$215,393.39	\$237,788.90	10.40%
4	Alexandria	-	2.00%	\$147,117.68	\$157,228.73	6.87%
5	Alpena	-	1.00%	\$200,258.36	\$269,785.86	34.72%
6	Andover	-	2.00%	\$12,597.15	\$17,777.72	41.12%
7	Arlington	-	2.00%	\$690,291.25	\$647,416.75	-6.21%
8	Armour	-	2.00%	\$279,696.39	\$310,745.84	11.10%
9	Artesian	-	2.00%	\$21,913.48	\$24,322.34	10.99%
10	Ashton	-	2.00%	\$14,913.49	\$20,921.66	40.29%
11	Astoria	-	2.00%	\$57,854.37	\$47,862.52	-17.27%
12	Aurora	-	1.00%	\$90,085.87	\$111,834.08	24.14%
13	Avon	-	2.00%	\$239,545.76	\$160,353.98	-33.06%
14	Baltic	1.00%	2.00%	\$226,508.18	\$250,509.79	10.60%
15	Belle Fourche	1.00%	2.00%	\$3,138,291.69	\$3,448,296.91	9.88%
16	Belvidere	-	2.00%	\$10,373.63	\$10,185.73	-1.81%
17	Beresford	1.00%	2.00%	\$1,082,755.54	\$1,198,505.31	10.69%
18	Big Stone City	-	2.00%	\$351,866.63	\$328,399.19	-6.67%
19	Bison	-	2.00%	\$136,158.50	\$183,518.59	34.78%
20	Blunt	1.00%	1.00%	\$51,857.68	\$53,472.59	3.11%
21	Bonesteel	-	2.00%	\$84,237.68	\$93,790.22	11.34%
22	Bowdle	-	2.00%	\$140,736.06	\$186,806.40	32.74%
23	Box Elder	1.00%	2.00%	\$2,927,161.77	\$2,915,143.12	-0.41%
24	Bradley	-	2.00%	\$25,845.12	\$15,470.56	-40.14%
25	Brandon	1.00%	2.00%	\$3,658,112.81	\$3,976,258.42	8.70%
26	Brandt	-	2.00%	\$24,704.19	\$37,125.13	50.28%
27	Bridgewater	-	2.00%	\$90,638.88	\$98,982.82	9.21%
28	Bristol	-	2.00%	\$65,397.28	\$73,818.08	12.88%
29	Britton	1.00%	2.00%	\$775,394.71	\$793,248.09	2.30%
30	Brookings	1.00%	2.00%	\$15,105,251.46	\$15,498,149.56	2.60%
31	Bruce	-	2.00%	\$73,702.88	\$82,264.98	11.62%
32	Bryant	-	2.00%	\$247,918.60	\$258,186.90	4.14%
33	Buffalo	-	2.00%	\$203,000.92	\$204,263.94	0.62%
34	Buffalo Chip*	-	0.00%	\$3,870.89	\$131.67	-96.60%
35	Burke	-	2.00%	\$365,633.45	\$367,931.62	0.63%
36	Camp Crook	-	1.00%	\$8,176.58	\$10,933.44	33.72%
37	Canistota	1.00%	2.00%	\$213,377.17	\$263,962.53	23.71%
38	Canova	-	1.95%	\$27,585.04	\$31,871.81	15.54%
39	Canton	1.00%	2.00%	\$1,160,995.81	\$1,238,306.51	6.66%
40	Carthage	-	2.00%	\$44,611.73	\$52,716.67	18.17%
41	Castlewood	-	2.00%	\$153,167.41	\$161,243.56	5.27%
42	Cavour	-	2.00%	\$35,413.09	\$34,471.85	-2.66%
43	Centerville	1.00%	2.00%	\$193,169.04	\$224,210.52	16.07%
44	Central City	-	2.00%	\$82,597.32	\$90,989.20	10.16%
45	Chamberlain	1.00%	2.00%	\$1,558,795.12	\$1,766,386.14	13.32%
46	Chancellor	1.00%	2.00%	\$87,365.52	\$116,444.15	33.28%
47	Clark	-	2.00%	\$493,422.13	\$546,564.94	10.77%
48	Clear Lake	1.00%	2.00%	\$626,494.00	\$718,133.96	14.63%
49	Colman	-	2.00%	\$220,467.73	\$245,036.04	11.14%
50	Colome	1.00%	2.00%	\$82,198.56	\$84,546.75	2.86%

#	City	MGRT Sales/Use		FY2020	FY2021	%Change
		Rate	Tax Rate			
51	Colton	1.00%	2.00%	\$174,942.69	\$169,609.33	-3.05%
52	Columbia	-	2.00%	\$24,578.03	\$29,836.96	21.40%
53	Conde	-	2.00%	\$70,622.77	\$38,273.48	-45.81%
54	Corona	-	2.00%	\$30,647.29	\$33,083.98	7.95%
55	Corsica	1.00%	2.00%	\$336,257.79	\$330,261.48	-1.78%
56	Crooks	1.00%	2.00%	\$229,198.08	\$245,755.89	7.22%
57	Custer	1.00%	2.00%	\$1,882,702.54	\$2,118,070.27	12.50%
58	Dallas	1.00%	2.00%	\$54,163.85	\$58,903.36	8.75%
59	Dante	-	1.00%	\$8,318.52	\$7,090.31	-14.76%
60	Davis	-	2.00%	\$12,755.89	\$12,388.02	-2.88%
61	De Smet	1.00%	2.00%	\$602,916.83	\$660,535.48	9.56%
62	Deadwood	1.00%	2.00%	\$3,598,264.54	\$4,294,919.90	19.36%
63	Dell Rapids	1.00%	2.00%	\$1,279,873.52	\$1,380,471.83	7.86%
64	Delmont	-	2.00%	\$41,786.08	\$46,456.13	11.18%
65	Dimock	-	2.00%	\$54,746.67	\$73,345.48	33.97%
66	Doland	-	2.00%	\$67,604.06	\$56,142.92	-16.95%
67	Dupree	-	1.00%	\$60,964.51	\$73,694.01	20.88%
68	Eagle Butte	1.00%	2.00%	\$590,667.30	\$680,055.52	15.13%
69	Eden	-	1.00%	\$27,962.45	\$29,835.91	6.70%
70	Edgemont	1.00%	2.00%	\$295,939.19	\$295,928.82	0.00%
71	Egan	-	2.00%	\$46,299.43	\$48,976.78	5.78%
72	Elk Point	1.00%	2.00%	\$718,934.61	\$763,475.26	6.20%
73	Elkton	-	2.00%	\$201,537.40	\$271,229.98	34.58%
74	Emery	-	2.00%	\$171,693.03	\$173,885.36	1.28%
75	Erwin	-	2.00%	\$0.00	\$6,283.38	NA
76	Estelline	-	2.00%	\$192,770.92	\$306,597.93	59.05%
77	Ethan	-	2.00%	\$71,287.84	\$63,316.97	-11.18%
78	Eureka	-	2.00%	\$359,162.69	\$347,190.88	-3.33%
79	Fairfax	-	2.00%	\$30,731.52	\$36,210.91	17.83%
80	Fairview	-	2.00%	\$10,873.28	\$9,269.94	-14.75%
81	Faith	1.00%	2.00%	\$278,895.64	\$319,992.85	14.74%
82	Faulkton	1.00%	2.00%	\$405,179.10	\$374,668.02	-7.53%
83	Flandreau	1.00%	2.00%	\$759,793.94	\$821,702.26	8.15%
84	Florence	-	2.00%	\$59,828.60	\$56,478.57	-5.60%
85	Fort Pierre	1.00%	2.00%	\$1,369,969.43	\$1,633,809.55	19.26%
86	Frankfort	-	2.00%	\$26,562.64	\$29,037.91	9.32%
87	Frederick	-	1.00%	\$24,664.04	\$44,496.60	80.41%
88	Freeman	-	2.00%	\$645,390.68	\$653,004.58	1.18%
89	Garretson	1.00%	2.00%	\$486,864.10	\$487,085.01	0.05%
90	Gary	-	1.00%	\$56,589.04	\$64,343.95	13.70%
91	Gayville	-	2.00%	\$62,430.64	\$66,844.26	7.07%
92	Geddes	-	2.00%	\$71,107.29	\$89,132.87	25.35%
93	Gettysburg	1.00%	2.00%	\$558,846.27	\$629,032.53	12.56%
94	Glenham	-	2.00%	\$33,103.75	\$32,421.17	-2.06%
95	Gregory	1.00%	2.00%	\$730,225.43	\$807,465.70	10.58%
96	Grenville	-	2.00%	\$18,410.83	\$21,345.61	15.94%
97	Groton	1.00%	2.00%	\$568,635.60	\$647,813.31	13.92%
98	Harrisburg	1.00%	2.00%	\$1,737,930.27	\$2,213,337.06	27.35%
99	Harrold	-	2.00%	\$53,444.51	\$78,338.53	46.58%
100	Hartford	1.00%	2.00%	\$1,093,155.40	\$1,253,735.06	14.69%

\*Buffalo Chip removed its 2% general sales and use tax that went into effect on July 1, 2019. Tax revenue paid in FY2020 and FY2021 was due in a prior period.

#	City	MGRT Sales/Use		FY2020	FY2021	%Change
		Rate	Tax Rate			
101	Hayti	-	2.00%	\$126,576.45	\$120,257.52	-4.99%
102	Hazel	-	1.00%	\$17,990.18	\$27,360.78	52.09%
103	Hecla	-	1.00%	\$41,690.82	\$44,442.19	6.60%
104	Henry	-	1.00%	\$29,835.03	\$33,661.44	12.83%
105	Hermosa	1.00%	2.00%	\$197,117.72	\$278,367.40	41.22%
106	Herreid	-	2.00%	\$215,297.32	\$254,168.15	18.05%
107	Highmore	1.00%	2.00%	\$486,132.22	\$453,808.86	-6.65%
108	Hill City	1.00%	2.00%	\$1,117,290.96	\$1,323,941.33	18.50%
109	Hitchcock	-	1.00%	\$15,180.24	\$20,587.98	35.62%
110	Hosmer	-	2.00%	\$61,593.14	\$60,006.07	-2.58%
111	Hot Springs	1.00%	2.00%	\$1,746,334.94	\$1,892,241.74	8.36%
112	Hoven	-	2.00%	\$194,119.46	\$209,951.89	8.16%
113	Howard	-	2.00%	\$361,572.54	\$392,822.42	8.64%
114	Hudson	-	2.00%	\$138,374.61	\$154,471.57	11.63%
115	Humboldt	1.00%	2.00%	\$243,332.40	\$281,412.46	15.65%
116	Hurley	-	2.00%	\$60,365.39	\$93,430.83	54.78%
117	Huron	1.00%	2.00%	\$7,319,463.98	\$7,600,756.73	3.84%
118	Interior	1.00%	2.00%	\$50,947.44	\$56,291.07	10.49%
119	Ipswich	-	2.00%	\$405,625.88	\$609,038.92	50.15%
120	Irene	1.00%	2.00%	\$102,571.52	\$131,207.66	27.92%
121	Iroquois	-	1.00%	\$42,951.03	\$37,618.29	-12.42%
122	Isabel	-	2.00%	\$91,490.90	\$99,174.37	8.40%
123	Java	-	2.00%	\$18,906.77	\$21,035.35	11.26%
124	Jefferson	-	2.00%	\$148,900.76	\$173,014.05	16.19%
125	Kadoka	1.00%	2.00%	\$349,579.92	\$386,891.81	10.67%
126	Kennebec	1.00%	2.00%	\$137,381.51	\$142,111.83	3.44%
127	Keystone	1.00%	2.00%	\$1,026,050.70	\$1,214,582.91	18.37%
128	Kimball	1.00%	2.00%	\$428,435.36	\$426,516.71	-0.45%
129	Kranzburg	-	2.00%	\$57,276.80	\$54,763.34	-4.39%
130	La Bolt	-	1.00%	\$13,998.53	\$9,490.65	-32.20%
131	Lake Andes	-	2.00%	\$212,968.06	\$255,369.76	19.91%
132	Lake City	-	1.00%	\$11,632.78	\$13,694.97	17.73%
133	Lake Norden	-	2.00%	\$895,738.14	\$944,047.67	5.39%
134	Lake Preston	-	2.00%	\$205,323.81	\$179,518.75	-12.57%
135	Langford	-	2.00%	\$74,075.07	\$75,104.31	1.39%
136	Lead	1.00%	2.00%	\$1,307,327.54	\$1,685,123.01	28.90%
137	Lemmon	1.00%	2.00%	\$711,051.93	\$736,409.17	3.57%
138	Lennox	1.00%	2.00%	\$695,282.43	\$751,769.73	8.12%
139	Leola	-	2.00%	\$124,730.48	\$108,215.44	-13.24%
140	Lesterville	-	2.00%	\$38,387.04	\$27,505.88	-28.35%
141	Letcher	1.00%	2.00%	\$39,324.61	\$41,987.99	6.77%
142	Madison	1.00%	2.00%	\$3,665,758.75	\$3,765,670.07	2.73%
143	Marion	-	2.00%	\$269,632.53	\$338,699.21	25.62%
144	Martin	1.00%	2.00%	\$557,493.58	\$679,286.96	21.85%
145	McIntosh	-	2.00%	\$37,976.93	\$53,515.50	40.92%
146	McLaughlin	-	2.00%	\$226,145.91	\$237,857.04	5.18%
147	Mellette	-	2.00%	\$67,669.80	\$74,611.15	10.26%
148	Menno	-	2.00%	\$268,193.42	\$274,224.98	2.25%
149	Midland	-	2.00%	\$72,075.15	\$89,838.48	24.65%
150	Milbank	1.00%	2.00%	\$3,197,562.98	\$2,774,906.33	-13.22%

#	City	MGRT Sales/Use		FY2020	FY2021	%Change
		Rate	Tax Rate			
151	Miller	1.00%	2.00%	\$828,873.20	\$923,614.64	11.43%
152	Mission	-	2.00%	\$520,270.87	\$522,720.85	0.47%
153	Mitchell	1.00%	2.00%	\$12,052,846.26	\$12,488,859.59	3.62%
154	Mobridge	1.00%	2.00%	\$1,783,703.31	\$1,908,626.38	7.00%
155	Monroe	-	2.00%	\$13,833.31	\$13,678.51	-1.12%
156	Montrose	-	2.00%	\$81,370.89	\$95,542.45	17.42%
157	Morristown	-	1.50%	\$12,217.58	\$13,102.17	7.24%
158	Mound City	-	2.00%	\$21,293.54	\$22,792.68	7.04%
159	Mount Vernon	1.00%	2.00%	\$84,445.07	\$107,711.10	27.55%
160	Murdo	1.00%	2.00%	\$502,562.90	\$542,625.61	7.97%
161	New Effington	-	2.00%	\$77,444.79	\$85,255.13	10.09%
162	New Underwood	-	2.00%	\$148,716.79	\$144,807.84	-2.63%
163	Newell	-	2.00%	\$243,520.32	\$285,687.11	17.32%
164	Nisland	-	2.00%	\$25,042.20	\$23,444.29	-6.38%
165	North Sioux City	1.00%	2.00%	\$2,893,772.65	\$3,699,158.05	27.83%
166	Oacoma	1.00%	2.00%	\$565,468.90	\$594,670.75	5.16%
167	Oldham	-	2.00%	\$22,247.12	\$27,858.35	25.22%
168	Olivet	-	1.00%	\$15,219.74	\$10,819.41	-28.91%
169	Onida	-	2.00%	\$267,660.31	\$270,994.28	1.25%
170	Orient	-	1.00%	\$13,319.97	\$12,886.17	-3.26%
171	Parker	-	2.00%	\$395,814.63	\$420,121.39	6.14%
172	Parkston	1.00%	2.00%	\$699,729.86	\$693,157.84	-0.94%
173	Peever	-	2.00%	\$22,352.12	\$29,563.22	32.26%
174	Philip	-	2.00%	\$504,813.42	\$652,917.22	29.34%
175	Pickstown	-	2.00%	\$94,387.59	\$114,146.36	20.93%
176	Piedmont	-	2.00%	\$283,865.00	\$323,481.19	13.96%
177	Pierpont	-	2.00%	\$23,065.64	\$23,722.14	2.85%
178	Pierre	1.00%	2.00%	\$8,719,352.10	\$9,210,318.37	5.63%
179	Plankinton	-	2.00%	\$229,781.10	\$255,388.29	11.14%
180	Platte	1.00%	2.00%	\$787,458.72	\$881,724.80	11.97%
181	Pollock	-	2.00%	\$111,308.75	\$111,162.19	-0.13%
182	Presho	-	2.00%	\$223,731.68	\$203,576.43	-9.01%
183	Pringle	-	2.00%	\$29,943.88	\$29,735.49	-0.70%
184	Pukwana	-	2.00%	\$53,058.39	\$57,766.01	8.87%
185	Quinn	1.00%	1.00%	\$6,129.52	\$7,922.04	29.24%
186	Ramona	-	2.00%	\$26,478.04	\$25,183.04	-4.89%
187	Rapid City	1.00%	2.00%	\$63,067,136.12	\$70,687,179.94	12.08%
188	Redfield	1.00%	2.00%	\$1,019,396.66	\$1,076,484.24	5.60%
189	Reliance	1.00%	2.00%	\$31,352.43	\$44,135.63	40.77%
190	Reville	-	1.00%	\$13,724.64	\$24,647.33	79.58%
191	Roscoe	-	2.00%	\$129,410.96	\$137,909.37	6.57%
192	Rosholt	-	2.00%	\$186,704.06	\$184,503.73	-1.18%
193	Roslyn	-	3.00%	\$78,288.56	\$76,144.22	-2.74%
194	Saint Lawrence	-	2.00%	\$42,074.02	\$47,153.25	12.07%
195	Salem	1.00%	2.00%	\$544,996.35	\$580,546.30	6.52%
196	Scotland	-	2.00%	\$350,435.95	\$358,063.40	2.18%
197	Selby	-	2.00%	\$268,644.93	\$298,887.91	11.26%
198	Sherman	-	1.00%	\$7,266.73	\$9,522.69	31.05%
199	Sioux Falls	1.00%	2.00%	\$142,425,132.75	\$152,414,628.72	7.01%
200	Sisseton	1.00%	2.00%	\$1,276,199.08	\$1,338,840.68	4.91%

#	City	MGRT Rate	Sales/Use Tax Rate	FY2020	FY2021	%Change
201	South Shore	-	1.00%	\$35,173.47	\$35,096.47	-0.22%
202	Spearfish	1.00%	2.00%	\$9,334,931.07	\$10,603,811.97	13.59%
203	Spencer	-	2.00%	\$23,994.11	\$27,350.63	13.99%
204	Springfield	-	2.00%	\$243,219.11	\$267,405.56	9.94%
205	Stickney	-	2.00%	\$131,262.02	\$143,087.17	9.01%
206	Stratford	-	2.00%	\$19,534.72	\$25,377.64	29.91%
207	Sturgis	1.00%	2.00%	\$4,010,792.11	\$4,471,956.95	11.50%
208	Summerset	1.00%	2.00%	\$794,269.74	\$958,196.69	20.64%
209	Summit	-	2.00%	\$190,306.75	\$310,614.28	63.22%
210	Tabor	-	2.00%	\$118,650.17	\$113,794.63	-4.09%
211	Tea	1.00%	2.00%	\$2,150,680.45	\$2,475,374.67	15.10%
212	Timber Lake	-	2.00%	\$216,688.76	\$243,113.76	12.19%
213	Toronto	-	2.00%	\$116,062.67	\$159,069.17	37.05%
214	Trent	-	2.00%	\$32,407.12	\$39,089.32	20.62%
215	Tripp	-	2.00%	\$130,859.51	\$114,773.43	-12.29%
216	Tulare	-	1.00%	\$101,778.56	\$81,153.30	-20.26%
217	Tyndall	-	2.00%	\$374,476.61	\$388,914.05	3.86%
218	Utica	-	1.00%	\$17,612.03	\$8,978.82	-49.02%
219	Valley Springs	-	2.00%	\$158,743.40	\$154,922.75	-2.41%
220	Veblen	-	2.00%	\$73,560.41	\$78,432.42	6.62%
221	Vermillion	1.00%	2.00%	\$4,324,629.28	\$4,594,240.84	6.23%
222	Viborg	1.00%	2.00%	\$313,824.61	\$321,801.55	2.54%
223	Volga	-	2.00%	\$599,382.61	\$603,446.71	0.68%
224	Volin	-	2.00%	\$22,089.90	\$25,596.13	15.87%
225	Wagner	-	2.00%	\$812,164.95	\$895,355.29	10.24%
226	Wakonda	-	2.00%	\$99,598.30	\$106,712.21	7.14%
227	Wall	1.00%	2.00%	\$1,318,465.18	\$1,461,057.15	10.81%
228	Wallace	-	1.00%	\$13,841.78	\$10,651.51	-23.05%
229	Ward	-	2.00%	\$22,082.47	\$28,905.14	30.90%
230	Warner	-	2.00%	\$66,937.21	\$77,673.93	16.04%
231	Wasta	-	1.00%	\$6,388.43	\$6,612.41	3.51%
232	Watertown	1.00%	2.00%	\$16,998,915.01	\$18,403,571.56	8.26%
233	Waubay	-	2.00%	\$159,540.68	\$190,706.07	19.53%
234	Webster	1.00%	2.00%	\$1,075,444.70	\$1,080,406.52	0.46%
235	Wentworth	-	2.00%	\$62,415.97	\$74,483.02	19.33%
236	Wessington	-	2.00%	\$74,168.42	\$85,559.44	15.36%
237	Wessington Springs	-	2.00%	\$363,040.98	\$347,481.74	-4.29%
238	Westport	-	2.00%	\$25,516.40	\$48,355.72	89.51%
239	White	-	2.00%	\$121,630.67	\$96,813.65	-20.40%
240	White Lake	1.00%	2.00%	\$114,679.24	\$112,380.00	-2.00%
241	White River	-	2.00%	\$159,250.48	\$171,058.66	7.41%
242	Whitewood	1.00%	2.00%	\$308,694.07	\$347,433.69	12.55%
243	Willow Lake	-	2.00%	\$84,834.81	\$96,731.24	14.02%
244	Wilmot	-	2.00%	\$160,362.24	\$163,647.17	2.05%
245	Winner	1.00%	2.00%	\$1,797,615.33	\$1,906,784.56	6.07%
246	Witten	-	2.00%	\$7,708.78	\$15,836.34	105.43%
247	Wolsey	-	2.00%	\$149,820.87	\$155,421.39	3.74%
248	Wood	-	2.00%	\$14,388.61	\$15,532.35	7.95%
249	Woonsocket	-	2.00%	\$241,435.03	\$296,584.19	22.84%
250	Worthing	1.00%	2.00%	\$137,163.01	\$144,045.52	5.02%
251	Yale	-	1.00%	\$13,766.61	\$13,934.17	1.22%
252	Yankton	1.00%	2.00%	\$10,681,953.19	\$11,170,845.82	4.58%

## Statewide Totals

During Fiscal Year 2021, \$439,861,668 in municipal taxes were collected throughout the state. This is a 8.54% increase from Fiscal Year 2020's total of \$405,262,621.



## Sales Tax Rate Lookup

Our Sales Tax Rate Lookup allows you to instantly find tax rates for any South Dakota community.

Simply type in any South Dakota address to find your rates.

You may also upload an Excel spreadsheet to find rates for separate transactions in multiple municipalities.

To get started, visit the department website and click on the Sales Tax Rate Lookup logo under e-services.

## Property Tax - Taxable Valuations by County

The following chart indicates the amount of taxable value in each of South Dakota's 66 counties, broken out by the class of property. The "Other" category includes residential property not occupied by the owner, commercial property, and utility property.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation	County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
AURORA	699,704,548	64,767,466	39,329,493	803,801,507	HYDE	605,788,884	28,605,701	27,913,952	662,308,537
BEADLE	1,388,728,452	609,965,940	369,394,938	2,368,089,330	JACKSON	274,210,157	27,213,100	23,610,331	325,033,588
BENNETT	198,703,604	31,983,323	19,167,578	249,854,505	JERAULD	484,624,265	43,012,245	38,755,717	566,392,227
BON HOMME	626,184,347	150,906,978	68,529,484	845,620,809	JONES	278,215,077	20,761,233	23,427,988	322,404,298
BROOKINGS	962,879,555	1,459,054,545	887,821,810	3,309,755,910	KINGSBURY	1,044,320,465	205,931,836	116,038,308	1,366,290,609
BROWN	1,735,322,515	1,741,857,682	832,460,127	4,309,640,324	LAKE	737,833,080	633,865,220	376,912,285	1,748,610,585
BRULE	746,499,153	168,423,535	140,069,205	1,054,991,893	LAWRENCE	64,732,965	1,561,586,432	1,380,431,244	3,006,750,641
BUFFALO	200,386,705	2,663,233	1,840,392	204,890,330	LINCOLN	724,386,290	4,893,594,815	1,931,469,655	7,549,450,760
BUTTE	314,638,513	471,619,586	227,897,700	1,014,155,799	LYMAN	673,814,712	69,982,928	90,909,843	834,707,483
CAMPBELL	594,065,897	42,545,331	36,650,964	673,262,192	MARSHALL	764,144,786	196,662,655	117,494,949	1,078,302,390
CHARLES MIX	1,005,070,063	239,415,130	193,398,997	1,437,884,190	MC COOK	732,299,139	250,093,972	76,070,031	1,058,463,142
CLARK	1,039,721,046	122,967,003	59,337,326	1,222,025,375	MC PHERSON	687,638,909	54,124,551	21,572,307	763,335,767
CLAY	547,552,019	432,867,435	264,017,338	1,244,436,792	MEADE	609,409,474	1,532,530,051	580,965,885	2,722,905,410
CODINGTON	635,387,704	1,476,155,925	889,450,045	3,000,993,674	MELLETTTE	217,990,428	18,569,234	11,810,307	248,369,969
CORSON	489,486,713	15,368,207	23,972,443	528,827,363	MINER	587,325,698	58,167,714	28,308,577	673,801,989
CUSTER	166,826,428	724,923,867	475,443,318	1,367,193,613	MINNEHAHA	901,439,927	10,381,501,439	6,641,249,772	17,924,191,138
DAVISON	405,478,435	824,217,725	569,534,580	1,799,230,740	MOODY	743,630,063	229,822,569	67,467,916	1,040,920,548
DAY	851,876,799	217,408,382	179,418,634	1,248,703,815	OGLALA LAKOTA	45,721,710	4,265,520	6,680,440	56,667,670
DEUEL	640,602,718	175,956,334	101,034,967	917,594,019	PENNINGTON	384,935,569	6,126,251,368	4,200,321,859	10,711,508,796
DEWEY	291,032,069	21,359,398	26,822,567	339,214,034	PERKINS	613,785,098	67,957,529	52,873,611	734,616,238
DOUGLAS	495,828,992	72,624,519	35,653,664	604,107,175	POTTER	691,071,775	62,516,353	54,551,374	808,139,502
EDMUNDS	973,878,759	145,962,090	128,167,986	1,248,008,835	ROBERTS	979,245,392	214,879,434	158,446,347	1,352,571,173
FALL RIVER	157,984,080	335,648,240	201,235,920	694,868,240	SANBORN	532,468,185	54,961,414	23,964,241	611,393,840
FAULK	872,742,656	37,228,538	20,537,098	930,508,292	SPINK	1,678,448,286	181,533,840	115,368,464	1,975,350,590
GRANT	671,906,132	252,242,755	139,602,932	1,063,751,819	STANLEY	286,964,959	190,644,890	110,681,144	588,290,993
GREGORY	468,149,109	111,598,931	70,091,999	649,840,039	SULLY	822,457,557	60,030,216	102,739,082	985,226,855
HAAKON	449,507,313	55,343,889	46,067,205	550,918,407	TODD	174,397,276	14,709,199	17,767,620	206,874,095
HAMLIN	688,116,827	297,281,836	243,087,882	1,228,486,545	TRIPP	864,626,500	131,387,927	91,606,232	1,087,620,659
HAND	1,370,062,478	92,322,432	63,304,212	1,525,689,122	TURNER	822,913,220	439,656,060	176,550,575	1,439,119,855
HANSON	463,167,059	137,593,969	46,215,265	646,976,293	UNION	623,380,757	1,135,162,982	444,823,131	2,203,366,870
HARDING	287,300,666	33,133,170	48,994,465	369,428,301	WALWORTH	520,205,218	164,160,274	112,945,544	797,311,036
HUGHES	431,613,450	881,434,462	480,426,228	1,793,474,140	YANKTON	624,594,909	1,046,904,321	504,468,220	2,175,967,450
HUTCHINSON	957,149,586	218,166,662	93,020,741	1,268,336,989	ZIEBACH	322,504,768	4,878,742	10,919,383	338,302,893
<b>STATE TOTALS</b>					<b>41,947,079,888</b>	<b>41,770,934,282</b>	<b>24,761,113,837</b>	<b>108,479,128,007</b>	

Figures listed are 2021 valuations for taxes payable in 2022.

## Property Tax - Who Paid

Year Taxes Payable	Agricultural	% Of Total	Owner-Occupied	% Of Total	Commercial	% Of Total	Utilities	% Of Total	Special Assessments	% Of Total	TOTAL
2012	252,715,223	24.50	414,066,249	40.14	321,656,276	31.18	24,275,738	2.35	18,819,754	1.82	1,031,533,239
2013	269,377,688	25.14	424,725,465	39.64	331,147,206	30.91	26,337,906	2.46	19,768,706	1.85	1,071,356,971
2014	286,177,332	25.45	444,727,084	39.55	346,978,590	30.86	27,320,189	2.43	19,323,088	1.72	1,124,526,283
2015	313,174,676	26.32	462,029,557	38.83	363,467,432	30.54	28,251,171	2.37	23,070,108	1.94	1,189,992,944
2016	345,426,962	27.60	481,760,248	38.49	371,483,979	29.68	28,562,138	2.28	24,383,785	1.95	1,251,617,112
2017	354,621,162	28.12	482,519,548	38.26	376,062,906	29.82	28,312,412	2.25	19,486,950	1.55	1,261,002,979
2018	361,302,073	27.83	502,290,098	38.70	376,483,975	29.00	33,553,019	2.58	24,416,213	1.88	1,298,045,378
2019	371,142,707	26.96	538,037,388	39.09	404,346,700	29.38	36,362,901	2.64	26,599,147	1.93	1,376,488,843
2020	375,178,898	26.08	570,688,126	39.67	427,624,967	29.72	37,578,156	2.61	27,650,521	1.92	1,438,720,668
2021	371,416,537	24.89	601,883,810	40.33	449,923,645	30.15	39,129,139	2.62	29,866,713	2.00	1,492,219,844

## Property Tax - Where The Money Went

For Taxes Payable In	County	% Of Total	Municipalities	% Of Total	Schools	% Of Total	Townships	% Of Total	Special Assessments	% Of Total	TOTAL
2012	281,180,299	27.26	139,272,206	13.50	574,213,937	55.67	18,047,044	1.75	18,819,754	1.82	1,031,533,239
2013	296,987,309	27.72	145,762,092	13.61	589,839,803	55.06	18,999,061	1.77	19,768,706	1.85	1,071,356,971
2014	301,699,432	26.83	149,893,710	13.33	635,031,575	56.47	18,578,477	1.65	19,323,088	1.72	1,124,526,282
2015	315,353,572	26.50	157,338,152	13.22	674,236,597	56.66	19,994,514	1.68	23,070,108	1.94	1,189,992,943
2016	326,486,739	26.09	163,730,819	13.08	717,034,283	57.29	19,981,486	1.60	24,383,785	1.95	1,251,617,112
2017	338,664,320	26.86	168,417,888	13.36	712,929,007	56.54	21,504,813	1.71	19,486,950	1.55	1,261,002,979
2018	352,693,815	27.17	174,638,209	13.45	724,180,251	55.79	22,116,892	1.70	24,416,213	1.88	1,298,045,380
2019	366,944,994	26.66	184,782,655	13.42	775,920,231	56.37	22,241,816	1.62	26,599,147	1.93	1,376,488,843
2020	385,580,612	26.80	195,328,188	13.58	806,961,448	56.09	23,199,899	1.61	27,650,521	1.92	1,438,720,668
2021	401,635,628	26.92	201,462,760	13.50	832,585,705	55.80	26,669,038	1.79	29,866,713	2.00	1,492,219,844

# Contact Us



## Main Offices

DOR - Pierre Office - Anderson Building, 445 East Capitol Avenue, 605-773-3311  
S.D. Lottery - Dolly Reed Building, 711 East Wells Avenue, 605-773-5770  
S.D. Commission on Gaming - Anderson Building, 445 East Capitol Avenue, 605-773-6050

## Field Offices

Aberdeen Revenue Office - 14 South Main, Suite 1-C, 605-626-2218  
Deadwood Gaming Office - 87 Sherman Street, 605-578-3074  
Mitchell Revenue Office - 417 North Main, Suite 112, 605-995-8080  
Rapid City Revenue Office - 1520 Haines Avenue, Suite 3, 605-394-2332  
Rapid City Lottery Office - 1000 Cambell Street, Suite 2, 605-394-5106  
Sioux Falls Revenue Office - 300 South Sycamore Avenue, Suite 102, 605-367-5800  
Sioux Falls Lottery Office - 3605 South Western Avenue, Suite B, 605-367-5840  
Watertown Revenue Office - 715 South Maple, 605-882-5188  
Yankton Revenue Office - 1900 Summit Street, 605-668-2939

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Department-of-Revenue





Betty Morford



Katie Tostenson



Betty Morford



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Bobi Adams