

**YANKTON COUNTY BOARD OF COUNTY COMMISSIONERS
YANKTON COUNTY, SOUTH DAKOTA
IMPOSE TAX FOR COUNTY HIGHWAY & BRIDGE RESERVE LEVY**

RESOLUTION # 2026-04

WHEREAS, the Board of County Commissioners shall manage the fiscal concerns of the county and secure their management in the best possible manner; and,

WHEREAS, pursuant to SDCL 10-12-13, the board of county commissioners may levy an annual tax as a reserve fund to be accumulated and used for the purpose of maintaining, repairing, constructing, and reconstructing roads and bridges, as follows:

- (3) A levy not to exceed sixty cents per thousand dollars of taxable valuation, if the total taxable valuation of the county is two billion dollars or more.

WHEREAS, the Yankton County Commission states that said board is unable to properly maintain, repair, construct, and reconstruct roads and bridges in Yankton County.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Yankton County Board of Commissioners upon at least two-thirds vote of the board approves the following to impose tax for Yankton County roads and bridges, as follows;

1. For the calendar year 2026 taxes payable in the calendar year 2027 and for the calendar year 2027 taxes payable in the calendar year 2028, Yankton County shall impose a levy of sixty cents per thousand dollars of taxable valuation which may increase each year no more than three percent or the annual percentage change in the consumer price index for urban wage earners and clerical workers as computed by the Bureau of Labor Statistics, United States Department of Labor (“Index Factor”).
2. The proceeds of such levy shall be placed in a special fund to be known as the “Yankton County Highway & Bridge Reserve Fund”.
3. The levy shall only be expended in laying out, marking, maintaining, constructing, and reconstructing roads and maintaining, constructing, and reconstructing bridges, under the jurisdiction of the Board of County Commissioners.
4. 25% of the money raised by the levy will be apportioned to all municipalities in Yankton County, pursuant to its percentage of valuation of Yankton County’s total taxable valuation, to be expended by the governing body of said municipalities for the purposes herein above set forth.

This decision may be referred to a vote of the people upon a petition signed by at least five (5) percent of the registered voters in Yankton County and filed with the governing body within twenty days of the first publication of this decision.

Unless this action is referred to a vote and reversed by such vote, this resolution authorizes the County Auditor to levy to raise tax dollars in the above stated amount for the purposes herein contained.

The action of the governing body to authorize an increased tax levy shall be published within ten (10) days of the action and shall be published at least twice in each legal newspaper designated by the County.

Dated this 30th day of June, 2026.

Yankton County Chairman, John Marquardt /s/
ATTEST: Patty Hojem, Yankton County Auditor /s/