

# SOUTH DAKOTA

## COUNTY GOVERNMENT OVERVIEW

### Counties

66

### Government Form

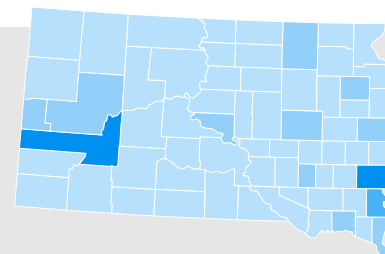
Traditional<sup>1</sup>

### Governing Body Size

3-5

### Population (2020)

887,000<sup>2</sup>

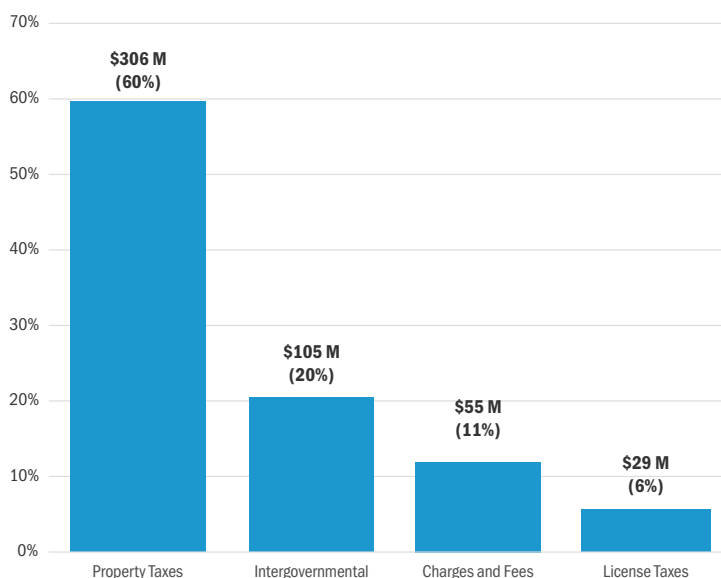


60 15,000 50,000 100.0K 500.0K 10.0M  
Population (2020)

### County Authority

**Mostly Dillon’s Rule with Optional Home Rule:** Most counties in South Dakota are governed under general law and therefore only have powers explicitly granted by the state legislature. There is, however, an option in the state’s constitution that permits counties to adopt a home rule charter if approved at an election by a majority of registered county voters. A charter county may perform any actions that are not denied by the charter, the constitution or other state laws.

## TOP REVENUE SOURCES FOR SOUTH DAKOTA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Provide welfare services to relieve economic hardships.

#### Services counties MAY provide:

- Establish county health departments and hospitals and support mental health and senior care facilities.
- Support community and economic development.
- Support postsecondary technical institutes.

#### Services counties CANNOT provide:

- Provide gas and electric utility services.

# STRUCTURE/AUTHORITY

## SUMMARY

County governments in South Dakota are led by a board of 3-5 commissioners that serve as both the legislative and executive decision-makers for the county. The state allows for a board of up to seven commissioners but currently no county has that many. Counties may also choose to adopt a commission-manager form of government which enables the office of the county manager. The manager is the chief administrative officer and is responsible for the proper administration of the county. As most South Dakota counties are governed under general law, functions are limited to what is explicitly included in state legislation. Counties may, however, freely cooperate with other governmental entities to jointly provide or finance public services.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Auditor*	Elected	Mandatory
Coroner	Elected	Mandatory
Finance Officer**	Elected	Optional
Public Defender	Elected	Optional
Register of Deeds	Elected	Mandatory
Sheriff	Elected	Mandatory
State's Attorney	Elected	Mandatory
Treasurer	Elected	Mandatory

\*The county auditor, in addition to their own role, takes on the duties of a county clerk.

\*\*The finance officer may perform the duties of an auditor, treasurer, register of the deeds or a combination thereof, depending on the county.



## COUNTY STRUCTURE

**Legislative Branch:** A board of 3-5 commissioners acts as the legislative decision-making body for each county.

**Executive Branch:** A board of 3-5 commissioners acts as the executive decision-making body for each county. Counties may appoint a county manager as a chief administrative officer.

**Judicial Branch:** South Dakota's 66 counties are divided into seven judicial circuit districts that make up both the circuit court system and the magistrate court system. The circuit court system has general jurisdiction over civil cases while the magistrate courts handle minor criminal offenses and less serious civil court cases.

### Optional Forms of Government:

- Board of Commissioners
- Commission-Manager



## COUNTY AUTHORITY

**Executive Power:** County commissioners may institute and prosecute civil actions, manage and preserve county property, levy taxes authorized by state law, supervise county officers and provide needed services to the community. Each county may enact, amend and repeal any ordinance or resolution that prevents the county from carrying out its powers.

**Ability to Form Partnerships:** A county may exercise, perform or transfer any of its powers or functions jointly with any other governmental entities so long as it is consistent with state law. Counties may also cooperate with other governmental entities on the financing of services and functions.

**Call a State of Emergency:** Counties must establish emergency plans. This includes developing local emergency organizations to implement the plans set by the county government.

**Special Districts:** South Dakota has around 500 special districts, including county road, ambulance irrigation and sanitary districts. State statute also specifically empowers South Dakota counties to form improvement districts in response to a citizen petition.

# SERVICES

## OVERVIEW OF COUNTY SERVICES

South Dakota counties may provide a number of services, including county health departments, hospitals and fire departments. Additionally, counties must fund the construction and services related to courthouses, jails and county roads. Counties cannot provide most utility services and have limited zoning authority within their jurisdictions. Counties may also provide for community development, infrastructure improvements and the promotion of tourism.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties **may** establish county health departments and form district health departments with one or more neighboring counties, if approved by a majority of county residents.

**Hospitals:** The county board of commissioners **may** establish, purchase, construct and maintain county hospitals with the approval of 60 percent of county residents.

**Senior Care Facilities:** Counties **may** support non-profit organizations that provide services for senior citizens with up to \$20,000 from the general fund.

**Mental Health Facilities:** Counties **may** use general funds to support mental and community health facilities in their jurisdiction.

**Child Welfare:** The **state** is responsible for establishing a childcare service program to ensure quality childcare and support the improvement of day care services.

**Welfare:** Counties **must** help alleviate economic hardships of all people who qualify for assistance within the county and may levy a tax for this purpose.



### INFRASTRUCTURE

**Roads:** Counties **must** maintain and construct county highway roads and may levy taxes for this purpose. Counties may also construct and repair bridges.

**Improvement Districts:** Counties **may** establish an independently governed improvement district. This district is meant to improve infrastructure relating to water, sewage or roads within the district.

**Utilities:** The **state** is responsible for establishing state policy and regulation of gas and electric services. The state is also responsible for establishing a state water resource management plan and forming water districts.

- **Water:** Counties **may** supply water utility services.
- **Solid Waste:** Counties **may** establish solid waste disposal facilities and may levy the funds necessary to operate, construct and own solid waste services.
- **Electric:** Counties **cannot** provide electric utility services.
- **Gas:** Counties **cannot** provide gas utility services.



# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Any county, municipality or school district **may** acquire, maintain or spend funds on lands for recreational or park use. The governing body of the local subdivision may delegate the administration of the parks and recreation system to a recreation board.

**Libraries:** Counties **may** establish and maintain a free public library, give support to any free public library already established or contract with a private library. Counties may appropriate funds to construct a library and provide library services either independently or jointly with other local subdivisions.

**Tourism and Recreational Activities:** Counties **may** promote tourist, industrial and recreational activities and make payments from the general fund to nonprofit corporations or associations engaged in promotion, even if that corporation is not within the county's territory.

**Monuments to Veterans:** Counties **may** erect a monument to honor the memory of all American veterans from the county. The board must provide continued maintenance and repair of the monument.

**Fairs and Exhibitions:** Counties **may** erect, maintain and improve any building or land that is used for the purpose of a county fair or exhibition of stock, farm produce, schoolwork, sale of livestock or domestic arts.



## ZONING AND DEVELOPMENT

**Zoning Power:** Counties **may** form a planning board that has zoning power over county areas outside of municipalities. County planning boards may regulate and restrict the use and construction of buildings and spaces. Municipalities may also contract out their zoning power to counties.

**Zoning Restriction:** Counties **must** hold a public hearing on zoning decisions so that residents have the chance to appeal or overturn them.

**Housing Authority:** Counties **may** create a housing redevelopment commission that operates in conjunction with the **state** housing redevelopment commission to establish affordable housing units and enforce sanitary conditions within counties.

**Community Development:** Counties **may** receive and administer grants, loans and assistance and may enter into agreements to establish, promote and support community development.

**Economic Development:** Counties **may** issue revenue bonds to purchase or improve buildings and equipment in order to promote county welfare and economic development.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** County sheriffs **must** be involved in local law enforcement, but municipal governments are in charge of all other law enforcement matters.

**Jails:** Counties **must** establish jails using general funds. The county board is responsible for the jail's operation and administration.

**Courthouses:** Counties **must** purchase the necessary lands to construct and operate a county courthouse.

**Emergency Management Agency:** Counties **must** establish local emergency organizations and county emergency plans.

**Fire:** Counties **may** levy taxes to fund the formation of county-wide fire departments which provide fire protection services within the county's jurisdiction. Counties may also contract to provide fire protection services.

**Ambulance:** Counties **may** provide ambulance services either independently or jointly with other government subdivisions or non governmental entities.

**Flood Control Programs:** Counties **may** prevent or control flooding and may cooperate with the federal, state, or other authorized government to do so.

**Safety and Accident Prevention:** Counties with a population of 30,000 or more **may** use general funds to support an accident prevention safety program.



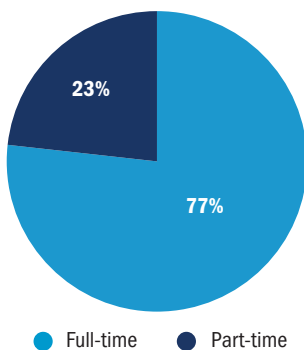
## SCHOOLS

**Education, Generally:** The **state** is responsible for appropriating the needed funds to establish a statewide education system and policy.

**School Board:** Counties **cannot** establish school boards or their respective districts. School boards are formed from local members within the school districts of each county.

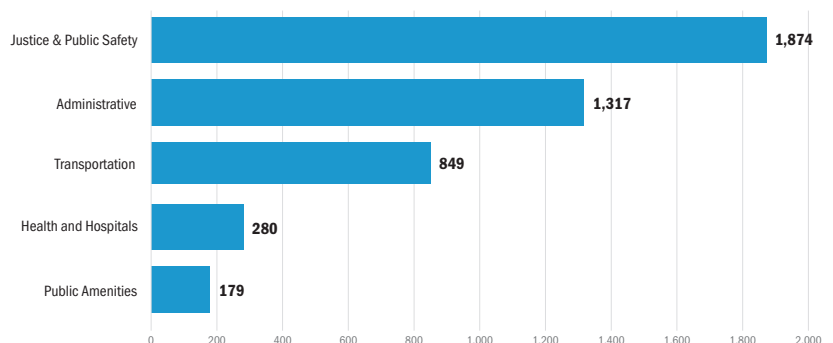
**Postsecondary Technical Institutes:** Counties **may** contribute funds to provide general operating and capital support of career and technical education purposes. The funds may be appropriated from the county general fund, the capital outlay fund or both.

## SOUTH DAKOTA COUNTIES EMPLOY 5,073 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## SOUTH DAKOTA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

# TAXATION/FINANCES

## OVERVIEW OF COUNTY FINANCE STRUCTURE

South Dakota counties cannot levy any tax unless expressly authorized by the general assembly. County taxes on property are levied against all applicable property under general law; however, counties explicitly may not tax personal property. Additionally, counties cannot levy taxes on gas, income, inheritance or minerals.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **must** levy taxes for general county services on all taxable property not exceeding 0.5 percent of the assessed value.

**Personal Property:** Counties **cannot** tax personal property.

**Income Tax:** Counties **cannot** impose an income tax.

**Sales Tax:** Counties **cannot** levy a sales tax.

**Mineral Tax:** Counties **cannot** impose a mineral tax.

**Gas/Fuel Taxes:** Counties **cannot** impose a gas or fuel tax.

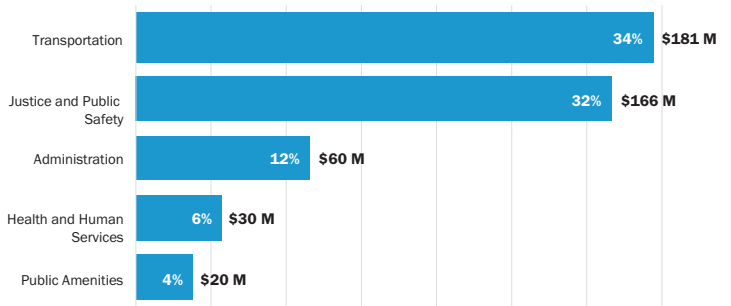
**Debt and Debt Limit:** Counties **cannot** exceed a debt of more than 95 percent of the total amount of uncollected taxes and funds for the current fiscal year. Counties may levy a tax to pay back the debt not exceeding 0.2 percent of all taxable property in the county.

**Other Finance Info:**

- **Inheritance Tax Prohibited:** Counties **cannot** tax or enact a law that taxes any inheritance.

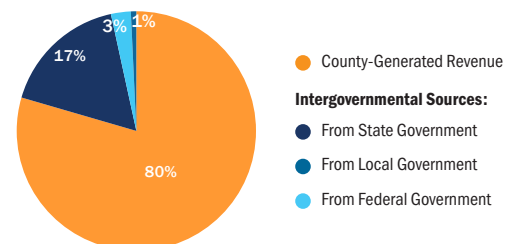
- **Legal Expense Relief Fund:** The **state** establishes a legal expense relief fund for the state association of county commissioners which may be used if a county has incurred over \$25,000 in expenses related to a criminal court trial.
- **Building Fund:** Counties **may** levy a tax up to \$0.90 per \$1,000 of assessed taxable property for acquiring a site and constructing or maintaining buildings such as the county courthouse, jail, county exhibition building or public library.
- **Endowment Fund:** Counties **may** create an endowment fund to receive a transfer of any gift or donation made to the county and may be spent for any legal purpose.
- **County Outlay Fund:** Counties **may** accumulate funds for capital outlay purposes including any purpose which is extraordinary in nature, exceeds the funding ability of a single budget year and may result in the purchase of services, materials, supplies or equipment.

## SOUTH DAKOTA COUNTIES INVEST \$525 MILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

## SOUTH DAKOTA COUNTIES RECEIVE \$105 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017