

TITLE III: ADMINISTRATION

Chapter

30. OFFICERS AND ORGANIZATIONS

31. FINANCE AND REVENUE

CHAPTER 30: OFFICERS AND ORGANIZATIONS

Section

Boundaries, Wards, Voting Precincts, and Districts

- 30.01 Boundaries
- 30.02 Wards
- 30.03 Voting precincts
- 30.04 Urban and rural service districts

Mayor and City Council

- 30.15 Duties of Mayor
- 30.16 Meetings
- 30.17 Notice of special meeting
- 30.18 President of Council; Vice-President

Officers

- 30.30 Appointment of officers
- 30.31 Salaries and compensation
- 30.32 City elective officers
- 30.33 Term of elected officers
- 30.34 Mayor and Council compensation
- 30.35 Supervision of departments
- 30.36 Definition
- 30.37 Qualification of officers
- 30.38 Committees to be appointed by Mayor

Departments, Commissions, and City Entities

- 30.50 Planning and Zoning Commission
- 30.51 Fire Department
- 30.52 Board of Health
- 30.53 Police Department
- 30.54 Public Library; Board of Trustees

- 30.99 Penalty

BOUNDARIES, WARDS, VOTING PRECINCTS, AND DISTRICTS**’ 30.01 BOUNDARIES.**

The city shall include all territory embraced within the original townsite of the city, together with all subsequent additions taken into the city since that time, less territory legally excluded therefrom, according to the recorded plats thereof recorded in the office of the County Register of Deeds.
(1985 Code, ’ 2.0101)

’ 30.02 WARDS.

The city is hereby divided into three wards, as established and created, to be known and designated as follows.

(A) *First Ward.* Ward One shall constitute all of that portion of the city lying and being north of Ash Street.

(B) *Second Ward.* Ward Two shall constitute all of that part of the city lying west of Second Street and south of Ash Street.

(C) *Third Ward.* Ward Three shall constitute all of that part of said city lying east of Second Street and south of Ash Street.
(1985 Code, ’ 2.0102)

’ 30.03 VOTING PRECINCTS.

Each ward of the city shall constitute a voting precinct for all municipal elections.
(1985 Code, ’ 2.0103)

’ 30.04 URBAN AND RURAL SERVICE DISTRICTS.

(A) *Service districts established.* Pursuant to the authority granted in SDCL Ch. 9-21A, the city is hereby divided into an urban service district and a rural service district constituting separate taxing districts for the purpose of levying all city ad valorem property taxes, except those levied for the payment of bonds.

(B) *Rural service district; criteria for lands include.*

(1) *Generally.* The rural service district shall include only such platted or unplatted lands as in the judgment of the City Council are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial, or urban residential purposes. The rural service district may include lands which are not contiguous to one another.

(2) *Land described; rural service district.*

(a) The rural service district shall consist of those platted or unplatted lands described in Exhibit A, on file with the City Finance Officer's office, entitled "Lands Included in the Rural Service District", and attached to the end of this section and made a part of this division (B), all of which lands are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial, or urban residential purposes.

(b) The rural service district shall also include lands outside the municipality, if annexed into the city limits, which are rural in character, are used or usable for agriculture, and are not developed for commercial, industrial, or urban residential purposes.

(C) *Lands included in urban service district.* The urban service district shall include all lands within the boundaries of the city which are not included in the rural service district.

(D) *Agricultural land annexed; limitation on mill levy and assessed value.* The tax levy and assessed value on the agricultural land annexed shall not exceed the average tax levy and average assessed value on unannexed agricultural land in adjoining townships in the county so long as the annexed land remains rural property and is included in the rural service district.

(E) *Platting or construction in rural service district.* Whenever any parcel of land included within the rural service district is platted in whole or in part; is the subject of an application for a permit for the construction of a commercial, industrial, or urban residential development or improvement to be situated on such parcel or any part thereof; or otherwise fails to meet the criteria as set forth in division (B) above, the board or officer of the city approving such plat or building permit or having knowledge of the change in circumstances shall report the change to the City Council which shall make and enter an order transferring such parcel from the rural service district to the urban service district.

(F) *Filing ordinance amendment or order with County Auditor.* The City Finance Officer is hereby directed to file with the appropriate County Auditor a certified copy of the ordinance codified in this section, every amendment thereof and every order adopted or entered pursuant to such ordinance.

(G) *Exhibit A, lands included in the rural service district.*

(1) Section 18, Township 99 North, Range 60 West of the 5th P.M., Hutchinson County, South Dakota:

(a) Southeast fractional quarter less tracts A and B and a portion of Mary St. of Industrial Park Addition to Parkston, Parcel No. 99.60.18.4010;

Parkston - Administration

(b) Part of Lots 9, 9 1/2, 10, and 12, Parcel No. 99.60.18.P001;

(c) South 194.84 feet of Lot 13 in the northwest quarter Southeast quarter, Parcel No. 99.60.18.PO13. Tiede Tract No. 8 From Lot 1, Block 1 (Neuheisel 2nd Addition), Parcel 99.60.18B1T8;

(d) Lot 1, Block 1 (Less Tiede Tract No. 8) and Lot 2, Block 1 (less north 71.5 feet) (Neuheisel 2nd Addition), Parcel No. 99.60.18B101;

(e) North 71.5= of Lot 2, Block 1 (Neuheisel 2nd Addition), Parcel No. 99.60.18.B171;

(f) Lot 3, Block 1 (Neuheisel 2nd Addition), Parcel No. 99.60.18.B103;

(g) Lot 5, Block 2 (Neuheisel 2nd Addition), Parcel No. 99.60.18.B205;

(h) Government Lot 3, less platted area and less Reiser Tract 1 and part of Tract 2 (Neuheisel 2nd), Parcel No. 99.60.18.B203; and

(i) Lot 1, Block 2 (Neuheisel 2nd Addition), Parcel No. 99.60.18.B201.

(2) Section 7, Township 99 North, Range 60 west of the 5th P.M. Hutchinson County, south:

(a) The south 90 acres of the southwest quarter less about 50 acres of platted and deeded areas, Parcel No. 099.60.07.3010; and

(b) The south 20 acres of that part of southeast quarter west of railroad right-of-way except Out Lots 9 and 10 and VanZee Tract No. 1 therein, Parcel No. 99.60.07.4025. (Ord. 319, passed 2-14-2012)

MAYOR AND CITY COUNCIL**' 30.15 DUTIES OF MAYOR.**

The Mayor shall preside at all meetings of the Council, but shall have no vote except in case of a tie. He or she shall perform such other duties as may be prescribed by the laws and ordinances and take care that such laws and ordinances are faithfully executed. He or she shall annually and from time to time give the Council information relative to the affairs of the city and shall recommend for its consideration such measures as he or she may deem expedient. He or she shall have the power to sign or veto any ordinance or resolution passed by the Council and the power to veto any part of an ordinance or resolution appropriating money.

(1985 Code, ' 1.0201)

' 30.16 MEETINGS.

Regular meetings of the governing body shall be held in City Hall on the second Tuesday of each month at 7:00 p.m. Special meetings may be called at any time by the Mayor to consider such matters as may be mentioned in the call for the meetings.

(1985 Code, ' 1.0202) (Ord. 120, passed 2-4-1986)

' 30.17 NOTICE OF SPECIAL MEETING.

The Finance Officer shall issue written notice of each special meeting, stating by what authority the meeting is called, the time and place of holding such meeting, and the matters to be considered.

(1985 Code, ' 1.0203)

' 30.18 PRESIDENT OF COUNCIL; VICE-PRESIDENT.

(A) At the first regular meeting after the annual election in each year and after the qualification of the newly-elected Council members, the Council shall elect from among its own members a President and Vice-President, who shall hold their respective offices for the municipal year.

(B) The President of the Council, in the absence of the Mayor from the city or his or her temporary disability, shall be acting Mayor and possess all of the powers of the Mayor.

(C) In the absence or disability of the Mayor and President of the Council, the Vice-President shall perform the duties of the Mayor and President of the Council.

(1985 Code, ' 1.0204)

OFFICERS

' 30.30 APPOINTMENT OF OFFICERS.

At the first regular meeting in May of each year, there shall be appointed by the Mayor, a City Finance Officer, City Attorney, Chief of Police, City Physician, and such other officers as may be provided by ordinance, to hold office until the appointment and qualifications of successors. All such appointments shall be made by the Mayor with the approval of the Council.

(1985 Code, ' 1.0101)

' 30.31 SALARIES AND COMPENSATION.

(A) The annual salaries of the following appointive officers of the city shall be set by resolution of the governing body: City Finance Officer and Chief of Police.

(B) All other salaries and wages of officers or employees of the city shall be fixed by resolution or ordinance of the governing body.

(C) All salaries and wages fixed by ordinance or by resolution of the Board shall be paid bi-weekly.

(D) The Finance Officer and Deputy Finance Officers of the city shall furnish bonds, not to exceed the sum of \$150,000, to be approved by the governing board in such sum as may be determined by resolution or ordinance conditioned for the faithful performance of their duties and to account and pay over and deliver all monies or property coming into their hands by virtue of their office.

(1985 Code, ' 1.0102) (Ord. 196, passed 3-10-1998)

' 30.32 CITY ELECTIVE OFFICERS.

The elective officers of the city shall be a Mayor and two Aldermen from each ward.
(1985 Code, ' 1.0103)

' 30.33 TERM OF ELECTED OFFICERS.

The elective officers of the city shall hold their respective offices for a term of two years and until their successors are elected and qualified; provided, that one Alderman from each ward shall be elected each year. They shall qualify as provided by law.

(1985 Code, ' 1.0104)

' 30.34 MAYOR AND COUNCIL COMPENSATION.

The annual salaries of all elected officers of the city shall be set by resolution of the governing body and shall be paid bi-weekly.

(1985 Code, ' 1.0105)

' 30.35 SUPERVISION OF DEPARTMENTS.

The Mayor, with the approval of the Council, at the first meeting in May of each year, may appoint one member of the Council to act in a supervisory capacity in the Departments of Water, Street, Liquor, Police, Fire, and any other departments of the city, and such Council member, so appointed, shall have supervision over the department to which he or she is named as supervisor, and shall, from time to time and as requested by the Council, report as to the condition and matters in said department.
(1985 Code, ' 1.0106)

' 30.36 DEFINITION.

Whenever the term *SUPERVISOR OF STREETS* is used in this subchapter, it shall be deemed to designate and apply to that member of the Council who has been appointed to act in a supervisory capacity over the streets and public ways.
(1985 Code, ' 1.0107)

' 30.37 QUALIFICATION OF OFFICERS.

The City Mayor and Aldermen shall qualify by filing the constitutional oath of office. The City Finance Officer shall also file such oath of office and shall furnish a bond or undertaking to be approved by the Council in the amount designated by the City Council by resolution, conditioned for the faithful performance of the duties of their offices.
(1985 Code, ' 1.0108)

' 30.38 COMMITTEES TO BE APPOINTED BY MAYOR.

(A) The Mayor shall, at the first meeting of the City Council in May of each year, appoint the following committees from the members of the City Council:

- (1) Streets and Alleys and City Disposal Area: three Aldermen;
- (2) Buildings and Zoning: three Aldermen;
- (3) Sewer and Rubble Site: three Aldermen;
- (4) Ordinances: three Aldermen;
- (5) Waterworks: three Aldermen;
- (6) Finance: three Aldermen;
- (7) Health: three Aldermen;

- (8) Equipment: three Aldermen;
- (9) Parks, Recreation, and Pool: three Aldermen;
- (10) Airport: three Aldermen;
- (11) Personnel and Grievances: three Aldermen;
- (12) Americans with Disabilities Grievance: three Aldermen; and
- (13) Library: one Aldermen.
- (14) Floodplain: three Aldermen.

(B) The City Attorney shall be an ex-officio non-voting member of the Ordinance Committee. The Finance Officer shall be an ex-officio non-voting member of the Ordinance and Personnel Committees. (1985 Code, ' 1.0109) (Ord. 155, passed 6-9-1992; Ord. 209, passed 5-11-1999)

DEPARTMENTS, COMMISSIONS, AND CITY ENTITIES

' 30.50 PLANNING AND ZONING COMMISSION.

There is hereby created the City Planning and Zoning Commission. Such Commission shall consist of five members to be appointed by the Mayor and confirmed by the Council. The term of each appointed member shall be for five years, except that in the first year of its creation, approximately one-half of its members shall be appointed for three years, and the balance of the members shall be appointed for five years. Such Planning and Zoning Commission has all the powers conferred upon it by state law. The City Council shall appropriate money to a fund for the expenditures of such Planning and Zoning Commission.

(1985 Code, ' 1.0110)

' 30.51 FIRE DEPARTMENT.

(A) *Voluntary Fire Department.* There is hereby established a City Volunteer Fire Department to be composed of not less than 25 members.

(1985 Code, ' 1.0301)

(B) *By-laws.* The Fire Department shall have the power to formulate and adopt by-laws for its government not inconsistent with the provisions of this section. These by-laws shall be submitted to the City Council for approval.

(1985 Code, ' 1.0302)

(C) *Officers.* The officers of the Fire Department shall be such officers as are designated by the Constitution and by-laws adopted by the City Fire Department, a branch of the city government. The Secretary, after the election of its officers, shall file a list of the names of such officers in the office of the City Finance Officer. The City Council shall have the right to approve or disapprove any officer so elected.

(1985 Code, ' 1.0303)

(D) *Members.* The members of the Fire Department shall be elected by a majority vote of the members of the Department. The Secretary, after the election of its members, shall file a list of the names of such members in the office of the City Finance Officer. The City Council shall have the right to approve or disapprove any members so elected.

(1985 Code, ' 1.0304)

(E) *Duties of the Fire Chief.*

(1) The Fire Chief shall have the supervision of the property used by the Fire Department and shall see to it that the same is kept in good working order and is available at all times to combat fires. On advice of the Chief, the city shall purchase all necessary equipment and repairs, but no major expenses shall be incurred without the approval of the Council.

(2) The Fire Chief shall be in command at all fire fighting in the city. He or she may give such orders to the members of the Department and to the public at such fires as he or she may deem necessary for the control of such fires. He or she shall have the power to prescribe a fire zone during a fire and to prohibit spectators from entering therein.

(3) He or she shall investigate all fires, and if he or she suspects that such fire is of incendiary origin, he or she shall report the same to the State Fire Marshal.

(4) He or she shall from time to time advise the City Council of any changes in the Fire Department or its equipment.

(5) He or she shall submit annual reports to the City Council and file an inventory of the property used by the Fire Department.

(1985 Code, ' 1.0305)

(F) *Members shall receive no compensation.* The members of the Fire Department shall receive no compensations for the city for services rendered to the city as such firefighters.

(1985 Code, ' 1.0306)

(G) *Age of members.* No person shall become a member of the Fire Department who has not attained the age of 18 years.

(1985 Code, ' 1.0307)

(H) *Use of fire apparatus.*

(1) No fire apparatus belonging to the city shall be taken out of the city limits to fight fires; however, in cases of serious fires in neighboring towns and cities, assistance may be given to such towns and cities under mutual agreements of assistance between such towns and cities when the Fire Chief supervises such assistance and use.

(2) The fire equipment of the Fire Department shall not be used for private or municipal purposes except in cases of emergency and then only under the direction of the Fire Chief to the end that such equipment and apparatus shall at all times be available and ready to combat fires. Such equipment shall be kept in good workable conditions and shall meet as far as possible the requirements and regulations of the State Fire Marshal's office.

(1985 Code, ' 1.0308)

(I) *City assumes no liability for injury to firefighters.* Every member of the Fire Department, by joining the Fire Department, voluntarily assumes the hazards of injury and accident in the service and the city will not assume the responsibility for such accidents or injuries. But the city shall carry worker's compensation insurance for the members.

(1985 Code, ' 1.0309)

(J) *Fire Zone.* The Chief, or acting Chief in command, may prescribe limits around any fire and it shall be unlawful for any person (except those who reside therein, firefighters, police officers, and those given admission by any officer of the Fire Department) to enter therein.

(1985 Code, ' 1.0310)

(K) *Hindering firefighters and injuring fire apparatus.* Any person who shall willfully injure, deface, or interfere with any of the fire apparatus belonging to the city shall, upon conviction, be punished by a fine set by resolution of the City Council and may be amended by the Council from time to time.

(1985 Code, ' 1.0311)

(L) *Driving over hose.* Any person who shall drive or pull any vehicle over any unprotected hose of the City Fire Department when laid on a street or alley to be used at any fire, or alarm of fire, or while at practice without the consent of the Chief or such other person as may be in command, shall, upon conviction, be punished by a fine set by resolution of the City Council and may be amended by the Council from time to time.

(1985 Code, ' 1.0312) Penalty, see ' 30.99

' **30.52 BOARD OF HEALTH.**

(A) *Board established.* A Board of Health is hereby established to consist of the Mayor, Chief of Police, Health Committee of the City Council, and the City Physician. The City Finance Officer shall be Secretary of such Board.

(1985 Code, ' 5.0101)

(B) *Meetings of the Board.* A majority of the members of the Board shall constitute a quorum for business. The Board of Health may hold special meetings as may be called from time to time by the City Physician or Mayor. The Mayor shall preside at all meetings of the Board of Health.

(1985 Code, ' 5.0102)

(C) *Power of the Board.* The Board of Health shall exercise a general supervision over the health of the city with full power to take all steps and use all measures necessary to promote the cleanliness and healthfulness thereof; to prevent the introduction into the city of malignant, contagious, or infectious diseases; to remove or otherwise take care of any person attacked by any such diseases; to adopt in reference to such person, any regulation, rules, or measure deemed advisable; and to establish rules for the government of a city hospital. The City Physician shall have and exercise a general supervision over the sanitary condition of the city.

(1985 Code, ' 5.0103)

(D) *Duties of City Physician.* The City Physician shall give the City Council and the Board of Health all such professional advice and information as they require in regard to the public health and, wherever he or she shall hear of the existence of any malignant, contagious, or pestilential disease, he or she shall immediately investigate the same and adopt measures to arrest its progress. It shall always be the duty of the City Physician to enforce all sanitary regulations of the city, and for the purpose of carrying out the foregoing requirements, he or she shall be permitted at all times to enter any house, store, stable, or other building, and do whatever may be necessary in order to make a thorough examination of cellar, vault, sinks, or drains, and to cause all privies to be cleaned and kept in good condition, and to cause all dead animals or other nauseous or unwholesome things to be buried or removed or disposed of in the manner that he or she may direct.

(1985 Code, ' 5.0104)

(E) *Physician; duty to report.* Every physician practicing in the corporate limits of the city shall immediately report by telephone or otherwise to the Board of Health every case of contagious or infectious disease arising in his or her practice, and shall also report every case he or she suspects to be contagious, and said Physician shall, within 24 hours thereafter, make a written report of such case to the Board of Health, which report shall state the name, age, sex, and address of said case, and the name of the disease, and source of contagion, if known, and said physician shall also make a written report to the Board of Health upon the termination of the said disease.

(1985 Code, ' 5.0105)

(F) *Notice; how served.*

(1) In order to carry out the provisions of division (E) above, it shall be the duty of the City Physician to serve or cause to be served a notice in writing signed by him or her upon the owner, occupant, or person having charge of any lot, building, or premises, in or upon which any nauseous, unwholesome, or offensive substance or matter may be found, or upon the person causing, maintaining, or suffering any such nuisance, requiring him or her to abate the same in such manner as he or she shall prescribe.

(2) If any such person shall neglect or refuse to comply with the requirements of such order within the time specified, he or she shall be liable for all costs and expenses incurred in abating such nuisance, and shall be subject to the penalty hereinafter prescribed. It shall be the duty of the City Physician to proceed at once, upon the expiration of the time specified in said notice, to cause such nuisance to be abated; provided, that whenever the owner, occupant, or agent of any premises in or upon which any such nuisance may be found is unknown or cannot be found, the said City Physician shall proceed to abate the same without notice.

(1985 Code, ' 5.0106)

' 30.53 POLICE DEPARTMENT.

(A) *Appointment.* The Police Department shall consist of a Chief of Police and such other police officers as may from time to time be appointed by the City Council. Such appointments shall be made at the first regular meeting in May of each year. Appointments shall be made by the Mayor and approved by the Council.

(1985 Code, ' 1.0401)

(B) *Duties.* The Chief of Police and members of the Police Department shall perform such duties as shall be prescribed by the governing body for the preservation of the peace and any other duties which may from time to time be prescribed by the City Council.

(1985 Code, ' 1.0402)

' 30.54 PUBLIC LIBRARY; BOARD OF TRUSTEES.

(A) (1) Whereas petitions having been presented to the City Council indicating the electors of this city wish the City Council to establish a Public Library within the city.

(1985 Code, ' 13.0201)

(2) In accordance with the said petitions and under the authority of SDCL ' 14-2-29(1), there is hereby established within the city a Public Library for the use and enjoyment of all the citizens.

(1985 Code, ' 13.0202)

(B) *Public Library Trustees; appointments.*

(1) The Mayor of the city shall at the regular meeting in May following reorganization of the City Council, appoint five competent citizens, at least two of whom shall be women, to be confirmed by the City Council, who shall be known as Public Library Trustees.

(2) In addition to the five members, one current member of the City Council shall be a full voting member of the Library Board during his or her term of office. One Trustee shall be appointed for a term of one year, two Trustees shall be appointed for a term of two years, and two Trustees shall be

appointed for a term of three years, and thereafter each for three years and each shall hold office until his or her successor is appointed and confirmed. Such Public Library Trustees shall receive no compensation for his or her services; provided, that the term of all Trustees appointed following the adoption of this section shall expire on the May 1, 1984 at which date appointments shall be made as hereinbefore ordered.

(1985 Code, ' 13.0101)

(C) *Duties.* Such Trustees shall, immediately upon their appointment and confirmation, upon the appointment and confirmation in each year of successors to the retiring Trustees, meet and organize by electing from the members thereof a President and Secretary. They shall also appoint the librarian and other person necessary for the care of the Public Library, and may exclude from such Library any reading matter they deem harmful. They shall also make all necessary rules and regulations pertaining to the use and circulation of the books and periodicals of such Library and also relating to the duties of the officers and management of the Library building, Library and reading room as are not inconsistent with the laws of the state, subject to the approval of the City Council, and shall perform all other duties required of them by laws of the state relating to public libraries of cities.

(1985 Code, ' 13.0102)

(D) *Duties of City Finance Officer.* The City Finance Officer is hereby declared to be the Treasurer of the funds belonging to and under the control of said Public Library. It shall also be the duty of said City Finance Officer to keep all funds derived from the levy for the support of said Public Library or otherwise in a separate fund apart from all other funds in his or her hands or under his or her control, and to pay the same only upon regularly drawn city warrants.

(1985 Code, ' 13.0103)

(E) *Report of Trustees.* Said Public Library Trustees shall make to the City Council a full, complete, and detailed report in writing of their doings, including an itemized statement of all monies received and disbursements by them made, on or before September 1 of each year, for the approval, information, and guidance of said City Council.

(1985 Code, ' 13.0104)

' 30.99 PENALTY.

(A) Any person violating any provision of this chapter, for which no other penalty is provided, shall be subject to the penalty provisions of ' 10.99.

(B) Any person who violates, disobeys, omits, neglects, or refuses to comply with, or who resists the enforcement of any of the provisions of ' 30.52 or who refuses or neglects to obey any of the rules, orders, or sanitary regulations of the Board of Health, or who omits, neglects, or refuses to comply with any order or special regulation of the City Physician, or who resists such officer, shall, upon conviction thereof, be fined set by resolution of the City Council and may be amended by the Council from time to time.

(1985 Code, ' 5.0107)

CHAPTER 31: FINANCE AND REVENUE

Section

Financial Regulations

- 31.01 Annual reports by boards
- 31.02 Contracts by member of the Council
- 31.03 Sale of personal property
- 31.04 Claims
- 31.05 Funds
- 31.06 Supplies

Municipal Sales and Service and Use Tax

- 31.20 Purpose
- 31.21 Use tax
- 31.22 Collection
- 31.23 Interpretation
- 31.24 Effective date and enactment of tax

- 31.99 Penalty

FINANCIAL REGULATIONS

' 31.01 ANNUAL REPORTS BY BOARDS.

Each of the boards appointed and acting for the city in the administration of the city shall make an annual report of its receipts, disbursements, and activities to the Council as soon as practicable after the close of the fiscal year, which report shall be filed with the City Finance Officer.
(1985 Code, ' 1.0501)

' 31.02 CONTRACTS BY MEMBER OF THE COUNCIL.

No officer or member of the Council shall enter into any contract, make any purchase, or create any indebtedness against the city in excess of \$1,000 without first having submitted the matter of

incurring such indebtedness or making such contract to the Council or having received authority of such Council therefor.

(1985 Code, ' 1.0502)

' 31.03 SALE OF PERSONAL PROPERTY.

(A) Whenever the city deems it for the best interest of the city that personal property belonging to the city be sold, which said property has been abandoned or is about to be abandoned for public use, said property shall be sold to the highest bidder upon such terms as may be determined by state statutes.

(B) For personal property valued at \$500 or greater, notice of sale shall be given by publication once a week for two successive weeks in the official newspaper of the city, which said notice shall contain a description of the personal property to be sold and the time and place where bids will be received by the Council for said sale. The Council may at such time sell said personal property to the highest and best bidder therefor, or may, in its discretion, reject all bids.

(1985 Code, ' 1.0503)

' 31.04 CLAIMS.

All claims against the city shall be in writing and upon forms provided by the City Finance Officer and in such form as required by statute of the state. Prior to passage or approval by the Council, claims shall bear the approval of the Council members or person in charge of the department for which such services or supplies are furnished.

(1985 Code, ' 1.0504)

' 31.05 FUNDS.

The City Finance Officer shall keep full, true, and just accounts of all financial affairs of the city and shall keep such accounts and furnish in such form and in such manner from time to time as is required by the State Division of Audits and Accounts.

(1985 Code, ' 1.0505)

' 31.06 SUPPLIES.

The City Finance Officer shall purchase all supplies, shall have charge thereof, and shall make all sales therefrom; provided, no purchase involving an expenditure over the state bid limitations shall be made without the consent of the Mayor or proper committee of the City Council being first obtained. Every order for material or supplies shall be made in writing and a duplicate thereof shall be filed with the City Finance Officer. All materials and supplies shall, when received, be checked over by the officer or agent receiving the same, and a bill thereof showing the name of the creditor and each article with the price thereof shall immediately be filed with the City Finance Officer and shall bear the endorsement of

such Officer or agent showing in what respect, if any, the material or articles failed to correspond with the material or article ordered.

(1985 Code, ' 1.0506)

MUNICIPAL SALES AND SERVICE AND USE TAX

' 31.20 PURPOSE.

The purpose of this subchapter to provide additional needed revenue for the municipality by imposing a municipal retail sales and use tax pursuant to the powers granted to the municipality by the state, by SDCL ' 10-52 entitled Uniform Municipal Non-Ad Valorem Tax Law, and acts amendatory thereto.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)

' 31.21 USE TAX.

In addition, there is hereby imposed an excise tax on the privilege of use, storage, and consumption within the jurisdiction of the municipality of tangible personal property or services purchased from and after January 1, 2006, at the same rate as the municipal sales and service tax upon all transactions or use, storage, and consumption which are subject to the State Use Tax Act, SDCL ' 10-46, and acts amendatory thereto.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)

' 31.22 COLLECTION.

Such tax is levied pursuant to authorization granted by SDCL ' 10-52, and acts amendatory thereto, and shall be collected by the State Department of Revenue and Regulation in accordance with the same rules and regulations applicable to the state sales tax and under such additional rules and regulations as the State Secretary of Revenue and Regulation shall lawfully prescribe.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)

' 31.23 INTERPRETATION.

It is declared to be the intention of this subchapter and the taxes levied hereunder that the same shall be interpreted and construed in the same manner as all sections of the State Retail Occupational

Sales and Service Act, SDCL ' 10-45, and acts amendatory thereto and the State Use Tax, SDCL ' 10-46 and acts amendatory hereto, and that this shall be considered a similar tax except for the rate thereof to that tax.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)

' 31.24 EFFECTIVE DATE AND ENACTMENT OF TAX.

From and after January 1 2006, there is hereby imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by 2% on the gross receipts of all persons engaged in business within the jurisdiction of the municipality, who are subject to the State Retail Occupational Sales and Service Tax, SDCL ' 10-45, and acts amendatory thereto.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)

' 31.99 PENALTY.

Any person failing or refusing to make reports or payments prescribed by ' ' 31.20 through 31.24 and the rules and regulations relating to the ascertainment and collection of the tax herein levied shall be guilty of a misdemeanor and upon conviction, shall be fined as set by resolution of the City Council and may be amended by the Council from time to time, or imprisoned in the municipal jail for 30 days, or both such fine and imprisonment. In addition, all such collection remedies authorized by SDCL ' 10-45, and acts amendatory thereto, and SDCL ' 10-46, and acts amendatory thereto are hereby authorized for the collection of these excise taxes by the Department of Revenue and Regulation.

(Ord. 121, passed 8-12-1986; Ord.173, passed 11-8-1994; Ord. 257, passed 9-9-2003; Ord. 260, passed 9-9-2003; Ord. 263, passed 11-10-2003; Ord. 272, passed 8-9-2005)