

**SPECIAL MAINTENANCE FEE
RESOLUTION NO. 2025-11**

**A RESOLUTION OF THE CITY OF ALCESTER TO LEVY AN ANNUAL SPECIAL
MAINTENANCE FEE IN 2026 FOR THE MAINTENANCE OF STREET SURFACES
WITHIN THE CITY PURSUANT TO SDCL 9-43-138**

WHEREAS, SDCL 9-43-138 provides for the assessment of a special maintenance fee for the maintenance or repair of public improvements, including street surfaces, of lots fronting and abutting any improvement within the municipality that is maintained by the municipality; and

WHEREAS, the City of Alcester maintains and repairs street surfaces on the public streets within city limits; and

WHEREAS, the budget committee of the city council and the city council as a whole have discussed the maintenance fee required to fund annual maintenance activities in fiscal year 2026 on public streets; and

WHEREAS, the city council finds it necessary to levy a special maintenance fee for the maintenance and repair of streets within the City of Alcester;

NOW, THEREFORE, BE IT RESOLVED by the Alcester City Council that, pursuant to SDCL 9-43-138, the city shall levy a special maintenance fee for the maintenance and repair of streets upon all taxable lots fronting and abutting any streets within the city as follows:

1. All lots to be assessed shall be assessed at the rate of \$1.00 per front foot.
2. In the case of corner lots, only the front footage abutting the street to which the front door of the property faces shall be assessed. In the event there is no structure on the corner lot, the longer street frontage of the lot shall be assessed.
3. All lots exempt from tax, pursuant to SDCL Chapter 10-6A and Section 10-6-110, which owners have applied for and obtained a property tax exemption from the Union County Director of Equalization are not subject to the special maintenance fee.
4. A detailed list of the legal descriptions, amount of front footage, and the amount of assessment shall be provided to the Union County Treasurer by the Alcester finance officer, to add the special maintenance fee to the general assessment against the property and to certify the fee assessed together with the regular assessment to the Union County Auditor to be collected in the same manner as municipal taxes are collected for general purposes.

BE IT FURTHER RESOLVED that all revenue received from the special maintenance fee shall be placed in a special revenue fund entitled "Street Maintenance Fund" for the maintenance and repair of public streets.

Dated this 4 of Aug 2025.

CITY OF ALCESTER



Lisa Hodgson, Mayor

Attest:



David Hodgson, Finance Officer

Date of Adoption: August 4th, 2025
Date of Publication: August 14th, 2025
Effective Date: January 1st, 2026

