

INSTRUCTIONS FOR RECAPITULATION OF TAX LIST - PT 76

This form is used to “recap” or total the taxes to be collected within the county. If completed properly, this form will show what will be collected for all taxing entities within the county. These are the taxes that will be posted to your tax accounting records. **And, it will show the total taxes that the Auditor will charge the Treasurer to collect, including any special assessments.**

PAGE 1

- Line 1 - Agricultural property outside corporate limits. This is ag property outside corporate limits of a municipality.
- Line 2 - NA-Z - non-agricultural acreages outside corporate limits of a municipality.
- Line 3 – Non-agricultural owner-occupied outside corporate limits. This is property designated as owner occupied outside corporate limits of a municipality.
- Line 4 – M – Manufactured homes on real estate as of 7/1/99 and thereafter – outside corporate limits of a municipality.
- Line 5 – M-OO – Manufactured homes on real estate as of 7/1/99 and thereafter – outside corporate limits of a municipality – designated as owner-occupied.
- Line 6 - Non-agricultural other outside corporate limits. This is all other non-ag real property outside corporate limits of a municipality.

NOTE: The total of lines 1, 2, 3, 4, 5 and 6 will equal total value of property outside corporate limits, less utilities.

- Line 7 - Agricultural property within corporate limits. This is ag property within the limits of an incorporated city or town.
- Line 8 – NA-Z – non-agricultural acreages within corporate limits.
- Line 9 - Non-agricultural owner-occupied property within corporate limits. This is property designated as owner occupied within the limits of an incorporated city or town.
- Line 10 – M – Manufactured homes on real estate as of 7/1/99 and thereafter – within corporate limits.
- Line 11 - M-OO – Manufactured homes on real estate as of 7/1/99 and thereafter – within corporate limits – designated as owner-occupied.
- Line 12 - Non-agricultural other within corporate limits. This is all other non-ag real property within an incorporated city or town.

NOTE: The total of lines 7, 8, 9, 10, 11 and 12 will equal total value of city property, less utilities.

X - TOTAL REAL PROPERTY: Show total valuation and amount of tax. (total of lines 1 thru 12)

Lines 13, 14, and 15 - Show valuation of each utility as certified to your county by the Department of Revenue: Railroad; Electric Light, Power, Water and Gas; and Telephone Within Corporate Limits, and the taxes extended against each. For those counties abating some of railroad taxes, show valuation of Railroad that was used in the levy calculation process and being taxed and amount of taxes.

Note in Remarks the valuation NOT being used. Any railroad valuation and taxes that were “added taxes” – note in the remarks. Also note here the amount of valuation not being used for centrally assessed property due to application of discretionary formula.

A - TOTALS: Enter total valuation and amount of tax extended, total of Lines 1 thru 15. (total valuation will equal total valuation in county used on the levy sheets – if not – explain in remarks)

16 - TELEPHONE OUTSIDE CORPORATE LIMITS: (See Special Instructions attached) (Form PT77)

Y - TOTAL-ALL PROPERTY: Total of all valuation and amount of taxes (A + Line 16).

17 - SPECIAL ASSESSMENTS: Show the amount of taxes extended for Special Assessments as shown at K on page 3.

B - GRAND TOTAL: Show total of all valuation and amount of tax in county. This will be the sum of all valuation and amount of taxes. Lines 1 through 17. Use remarks to note any special or additional situations.

PLEASE NOTE: Air Flight and Mobile Home taxes - are not used to figure the Recapitulation of Tax List but we do want the Mobile Home Information listed in this report. Mobile home # registered and Full and True Value MUST match the abstract submitted by the assessor.

PAGE 2

Lines 2-1 through 2-8: Show total valuation, the tax rate in dollars per thousand (tax rates from PT75 A & B), and the taxes extended for each fund. **For county library, please note valuation and taxes on line 2-2.**

- Z - COUNTY CONSOLIDATED TAX RATE: Valuation, same as A, total of levies and amount of tax, Lines 2-1 through 2-8.
- 2-9 - TELEPHONE OUTSIDE CORPORATE LIMITS: Show valuation, tax rate and amount of tax. Same as Line 16, page 1.
- C - TOTAL COUNTY EXTENSIONS: This will be the total amount of taxes, Lines 2-1 through 2-9.
- 2-10 - SECONDARY ROAD - UNORGANIZED: (SDCL 31-12-26 thru 33). Show valuation, rate of dollars per thousand and taxes extended. The valuation of secondary road will be that part of the county outside the limits of an incorporated municipality that is not in a road districts, and is not part of an organized township. IF NO TAX RATE IS MADE, SHOW THE VALUATION ANYWAY The tax rate is unlimited but MUST be uniform on all unorganized territory .
- 2-11 - FIRE FIGHTING PURPOSES: Use this line for all Fire Fighting purposes even though you may have the same valuation at Z. DO NOT INCLUDE RURAL FIRE PROTECTION DISTRICTS, SDCL 34-31A-21 listed under OTHER ENTITIES on page 3.
- 2-12- RAILROAD AUTHORITY: For use by railroad authority established pursuant to SDCL 49-17A-22,23.
- 2-13 - AIRPORT AUTHORITY: For use by airport authority established pursuant to SDCL 50-6A-24,25
- E - TOTAL CONSOLIDATED TAX - Total of lines 2-1 through 2-13.
- 2-14 - SCHOOL DISTRICT TAXES: Same as total on page 5. Show total value and total taxes
- 2-15 - CIVIL TOWNSHIP TAXES: Same as total on page 4. Show total value and total taxes
- 2-16 - CITY AND INCORPORATED TOWN TAXES: Same as total at I on page 3. Show total value and total taxes
- 2-17 & 2-18 SUB DISTRICT - RURAL FIRE PROTECTION DISTRICTS. Same as on page 3.
- 2-19- SPECIAL ASSESSMENTS: Same as total at K on page 3.
- 2-20 - OTHER ENTITIES. List as shown on page 3.
- 2-20-R ROAD DISTRICTS. Total all valuation in road districts. Show the total ad valorem taxes to be collected for road districts. DO NOT include any special assessment on road districts (these are to be shown on line 2-19)
- 2-20-A AMBULANCE DISTRICTS. Total all valuation in ambulance districts. Show the total ad valorem taxes to be collected for ambulance districts. DO NOT include any special assessment on ambulance districts (these are to be shown on line 2-19)
- G - GRAND TOTAL: Show total of all taxes extended for ALL PURPOSES. **This will be the same total as B on page 1; if not, your tax list is not in balance.**

PAGE 3

CITIES AND INCORPORATED TOWNS: List names of municipalities in ALPHABETICAL ORDER, school district number, TOTAL valuation, rate of tax rate in dollars per thousand and TOTAL taxes. (show the total valuation and taxes - not a breakdown by school district). DO NOT INCLUDE SPECIAL ASSESSMENTS. If a municipality does not have a tax rate in dollars per thousand, show the valuation anyway and mark the tax rate and amount of tax columns -0-. At "I" show the total valuation for all municipalities in the county and also the taxes extended. This valuation should equal the total of the tax rate sheet containing the cities and towns.

OTHER ENTITIES: Show valuation, tax rate and amount of tax for each OTHER ENTITY.

SPECIAL ASSESSMENTS: Show Special Assessments as to function, i.e., curb, gutter, and the taxes extended. Make sure these are "special assessments" only. Do not include any ad valorem districts.

PAGE 4

CIVIL TOWNSHIPS: List name of ORGANIZED townships in ALPHABETICAL ORDER, school district numbers, total valuation of each township, tax rate and taxes extended. If a township does not make a levy, list the valuation as you will need this to arrive at total valuation at A. NOTE: Add the valuations for total of page 4, "I" on page 3, Line 2-10 page 2 and any valuation in road districts. This must equal total valuation at A.

PAGE 5

SCHOOL DISTRICTS: Under this heading, show all school districts within your county, showing the breakdown of AG, NA-Z, OO, M, M-OO, OTH and UTIL valuations, tax rate and the amount of taxes extended. PLEASE TOTAL EACH SCHOOL DISTRICT BY VALUATION AND TAXES FOR AG, NA-Z, OO, M, M-OO, OTH, AND UTIL. Show the total taxable valuation and taxes extended for all school districts in the county. If it takes more than one sheet of page 5, show county total on last page only.

There is a sub-total for each school district which is does not include the "M" and the "M-OO" categories. These will help you determine if you are raising the amount requested by the school district. But, you MUST also include the "M" and the "M-OO" valuations and taxes on this form.

INSTRUCTIONS FOR PT 77 – Are included as part of the the recap

INSTRUCTIONS FOR PT 78 AND PT 78A

List utility companies in the proper section. Show company name, valuation and tax. Total each section. The valuation and tax for each section must equal valuation and tax shown on PT 76, page 1, lines 9-11.

INSTRUCTIONS FOR RAILROAD CREDIT FORMS (PT 79, PT 79A)

RAILROAD TAX CREDITS APPLIED (PT 79)

This sheet is to keep track of valuation, tax on that valuation and credit applied to that tax. Complete one form for each railroad company. You may need more than one form for each railroad company, depending on how many taxing districts in which that company has valuation. For any given year, you should be able to total the value column and the credit applied column and these numbers should be equal to what was certified to you.

CREDIT AND YEARS APPLIED (PT 79A)

This sheet is to help you keep track of the tax credit certified to you by the railroad company and what years the credit is to be applied. Complete one form for each railroad company for which your county has value and for all the years that a tax credit is currently being applied.

***HAVE YOU SIGNED THE CERTIFICATE ON PAGE 1 OF THE
RECAPITULATION OF TAX LIST?***