

## Jeff Bathke

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**From:** Carlson, Robin (DRR) <Robin.Carlson@state.sd.us>  
**Sent:** Thursday, March 16, 2023 12:29 PM  
**To:** Jeff Bathke  
**Cc:** Karla Love  
**Subject:** Davison Co TIF # 4  
**Attachments:** Preliminary TIF Classification Davison 4 Letter.pdf

Hello Jeff,

Please see attached preliminary classification letter for the Davison County TIF # 4.

I included the Davison County DOE in this email, as you will need to contact Karla for the detailed parcel list per SDCL 11-9-20. The 2020 Legislative session brought some new language to this statute requiring the property cards to be submitted when you submit your TIF request.

### **11-9-20. Determination of tax increment base of district.**

On application in writing by the municipal finance officer, on a form prescribed by the department, the department shall determine the aggregate assessed value of the taxable property in the district, which aggregate assessed value, on certification to the finance officer, constitutes the tax increment base of the district. The application must be accompanied by a detailed parcel list of the included legal descriptions, property ownership, and value, as provided by the director of equalization office, of the affected corresponding county. Except as provided in § 11-9-20.1, the department shall use the values, as last previously certified by the department, adjusted for the value to the date the district was created, for any buildings or additions, completed or removed, and without regard to any reduction pursuant to §§ 1-19A-20, 10-6-137, 10-6-137.1, and 10-6-144.

Let me know if we can be of further assistance.

Thanks

### **Robin N Carlson**

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