

SECTION IX--CALENDAR

CALENDAR

January

Terms of county commissioners begin on the first Tuesday in January following election. (SDCL 7-8-1)

At the first meeting of the board of county commissioners in each year it shall select one of its number as chairman. (SDCL 7-8-15)

If the per diem method of compensating county commissioners is used, the per diem is set by the commission on the first regular meeting date in January of each year. (SDCL 7-7-3)

At its regular meeting in January of each year it shall be the duty of the board of county commissioners to designate three legal newspapers printed in the county as official newspapers, or in case there shall not be three legal newspapers within the county, then as many as are legal. (SDCL 7-18-3)

The board of county commissioners shall publish annually with the minutes of the first meeting following the beginning of the fiscal year, or within thirty days thereafter, a complete list of all the salaries of all the officers and employees. (SDCL 6-1-10)

There shall be allowed and paid out of the county treasury to the judges and clerks of each election and counting boards compensation at an hourly rate to be established annually by resolution of the board of county commissioners at its first regular meeting each year. (SDCL 12-15-11)

The regular term of office for all county officers when elected to a full term commences on the first Monday in January after their election except for the county auditor and county commissioners. (SDCL 7-7-1 AND 7-8-1)

The first day of January is a legal holiday. (SDCL 1-5-1)

The third Monday in January is a legal holiday. (SDCL 1-5-1.1)

At the regular meeting of the board of county commissioners in January of each year the county treasurer shall settle with the board his accounts as treasurer. (SDCL 7-11-17)

The board of county commissioners may by resolution at its first meeting in January or within ten days thereafter encumber that portion of unexpended appropriations from the prior year for which legal obligations were incurred but were not paid. (SDCL 7-21-45)

The board of county commissioners must, at its regular meeting in January of each year, determine the total amount of property taxes delinquent at the close of the fiscal year and the amount of unpaid warrants outstanding because of insufficient money. (SDCL 7-21-35 and 36)

January 1 is the due date of taxes assessed the previous year. (SDCL 10-21-4)

Unused licenses, fees, stubs and duplicate licenses are due to the Department of Game, Fish and Parks by the last day in January. (SDCL 41-6-69)

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The **county auditor shall prepare and deliver the** tax list to the county treasurer on or before the first day of January. (SDCL 10-17-7)

February

The board of county commissioners, at its regular meeting in February of each year ending in the numeral 2, after giving notice by publication for one week in the official newspapers of the county, shall change the boundaries of the commissioner districts if such change is necessary. (SDCL 7-8-10)

The third Monday in February is a legal holiday. (SDCL 1-5-1)

March

The term of the office of county auditor shall begin on the first Monday of March next succeeding his election. (SDCL 7-7-1)

The county auditor shall prepare by the first day of March of each year a report of the revenues and expenditures of the previous year and the assets, liabilities and equity of the county as of December thirty-first of the previous year. (SDCL 7-10-4)

The director of equalization shall publish at least six days prior to the last Tuesday of **March** in the official paper a list of all tax exempt property. (SDCL 10-4-15.1)

A candidate for the primary election may withdraw his petition by making a written request under oath not later than the last Tuesday in March at five o'clock p.m. (SDCL 12-6-8.1)

Each director of equalization shall, on or before the third Monday in March, annually make out and deliver the assessment books to the clerks of local boards of equalization. (SDCL 10-6-44)

Local boards of equalization meet on the third Monday of March. (SDCL 10-11-13)

April

The first half of unpaid mobile home taxes become delinquent on April thirtieth. (SDCL 10-9-10)

The county board of equalization meets on the **second** Tuesday in April at the office of the auditor. (SDCL 10-11-25)

May

The county auditor shall, not less than twenty days before any election, appoint a minimum of one judge of election, two clerks of election and judges and clerks of the counting board if such board is appointed pursuant to SDCL 12-15-14 or 12-15-14.1 for each of the voting precincts of

the county and may appoint two or four judges. The county auditor shall designate one judge of elections and one judge of the counting board as superintendent of their respective boards. (SDCL 12-15-1)

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An appeal to the office of administrative hearings from a county board of equalization shall be filed no later than the third Friday in May. (SDCL 10-11-42)

The last Monday of May is a legal holiday. (SDCL 1-5-1)

All official and sample ballots for every election in which the voters of the entire county are to participate must be in the possession of the county auditor not later than six weeks prior to a primary or general election. (SDCL 12-16-1)

The first half of unpaid real estate taxes becomes delinquent on May first of the year after which the taxes have been assessed. (SDCL 10-21-23)

The director of equalization is required to prepare and extend all changes made by local or county boards of equalization and submit an abstract of all the assessed property to the state board of equalization on or before the third Monday in May of each year. (SDCL 10-3-36)

The county director of equalization shall forward to the department of revenue on or before the third Monday of May following each county equalization an abstract of the assessment lists in the form prescribed by the department of revenue. (SDCL 10-11-41)

June

The primary election provided for in Chapter 12-6 shall be held at the regular polling place in every voting precinct on the first Tuesday in June of every even numbered year. (SDCL 12-2-1)

Within **three** days after the close of any election, except a primary or secondary election, the officer in charge of the election, with the assistance of a majority of the governing board as the canvassing board, shall make the canvass of votes. (SDCL 12-20-36)

Not later than the first day in June in each year the county auditor must present to the board for its use at the meeting thereof in July for consideration of the annual budget for the following fiscal year an annual report of transactions for the previous fiscal year. (SDCL 7-21-3)

The commissioner of school and public lands shall on or before June first of each year certify to the auditor of each county where school and endowment lands exist a list of all school and endowment lands in the county. (SDCL 5-11-1)

July

The fourth day of July is a legal holiday. (SDCL 1-5-1)

At the regular meeting of the board of county commissioners in July of each year the county treasurer shall settle with the board his accounts as treasurer. (SDCL 7-11-17)

Candidates for county offices and their committees shall file with the county auditor by July first of the election year a detailed statement of all valuable considerations received, obligated or paid by the candidate or by persons authorized by the candidate. (SDCL 12-25-13.3)

Between the fifteenth **and thirtieth** day of July in each year the board must prepare and file with the county auditor a provisional budget for the following fiscal year (SDCL 7-21-5), and cause
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notice of hearing thereon to be published once each week for two successive weeks. (SDCL 7-21-8)

August

Nominations by party committee to fill vacancies occurring in nominations made in primary elections and certificates of nomination to be filed with the secretary of state and those to be filed with the county auditor shall be filed not later than the second Tuesday in August at five o'clock p.m. or mailed by registered mail by that date and time prior to the election. (SDCL 12-8-6)

On or before the fourth Monday in August, the department of revenue shall transmit to each county auditor the equalized valuation certificates. (SDCL 10-11-51)

September

The first Monday in September is a legal holiday. (SDCL 1-5-1)

Publications of the hearing on the provisional budget must be fully completed before the first Tuesday in September. (SDCL 7-21-8)

The hearing on the provisional budget for the next fiscal year must be held on the first Tuesday in September of each year, and must be fully concluded by October first of each year. (SDCL 7-21-8, 9)

The board of county commissioners must, before October first in each fiscal year, pass a resolution adopting the provisional budget for the next fiscal year. (SDCL 7-21-12)

Before October first in each fiscal year the board must compute the amount to be raised by property tax. (SDCL 7-21-18)

The county treasurer shall make a list of all taxes upon all real property in his county which appear from the tax records to be delinquent for a period of at least six years (SDCL 10-26-1), and shall on or before September tenth in the year in which he prepares the list file it in his office and in the office of the county auditor. (SDCL 10-26-2)

October

The president and secretary of the board of directors of rural fire protection districts shall certify to the county auditors an annual estimate of the probable expense for carrying out the general fire protection program for the district on or before October 1 of each year. (SDCL 34-31A-21)

The county auditor shall, on or before the first day of October of each year when there is a general election, mail to each official newspaper of the county a copy of all measures and questions as certified to him pursuant to SDCL 12-13-1. (SDCL 12-13-2)

The second Monday in October is a legal holiday. (SDCL 1-5-1.2)

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All official and sample ballots for the general election must be in the possession of the county auditor not later than six weeks prior to a primary or general election. (SDCL 12-16-1)

The amount of levies made by taxing districts (cities, townships and schools) shall be certified to the county auditor on or before the first day of October of each year. (SDCL 10-12-7)

On or before October tenth in the year in which the list of delinquent taxes for a period of at least six years is prepared by the county treasurer, the county treasurer shall give notice that tax deed will issue on the lands described in the list on the recorded owner of the property either in person or by registered or certified mail. (SDCL 10-26-4)

The second half of unpaid mobile home taxes becomes delinquent on October thirty-first. (SDCL 10-9-10)

November

On the first Tuesday after the first Monday in November of each even numbered year the general election is held. (SDCL 12-2-2)

Within **three** days after the close of any election, except a primary or secondary election, the officer in charge of the election, with the assistance of a majority of the governing board as the canvassing board, shall make the canvass of votes. (SDCL 12-20-36)

The eleventh day of November is a legal holiday. (SDCL 1-5-1)

The fourth Thursday in November is a legal holiday. (SDCL 1-5-1)

The second half of unpaid real estate taxes assessed in the previous year becomes delinquent on November first of each year. (SDCL 10-21-23)

December

County officers or employees having in their custody any public personal property, requiring inventory, as defined in rules issued by the commissioners of the bureau of administration shall annually on the thirty-first day of December, or within ten days thereafter, make in duplicate an inventory of all the public personal property. (SDCL 5-24-1)

The twenty-fifth day of December is a legal holiday. (SDCL 1-5-1)

Candidates for county offices and their committees shall file with the county auditor by December thirty-first of the election year a detailed statement of all valuation considerations received, obligated or paid by the candidate or by persons authorized by the candidate. (SDCL 12-25-13.3)

The auditor shall reconcile the unpaid taxes shown in the treasurer's tax list that are no more than six years old to the tax account record each December thirty-first or within thirty days thereafter. (SDCL 10-17-9)

The county auditor shall reconcile the published list of unpaid taxes to the unpaid taxes in the tax list. (SDCL 10-23-2)

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On the third Monday of December in each year, the treasurer shall offer at public sale, all lands, town lots, or other real property which shall be liable for taxes of any description for the preceding year or years and which shall remain unpaid. (SDCL 10-23-7)

During the week next preceding the third Monday in December, the county treasurer shall publish in the official newspaper, the names of all persons whose mobile home taxes are delinquent. (SDCL 10-22-2)