

MUNICIPAL CALENDAR

January:

Personal property inventories of all municipal departments shall be filed with the auditor or finance officer not later than January 10 of each year. (SDCL 5-24-1 and 5-24-3)

A complete list of salaries of all officers and employees should be published with the minutes of the first meeting in January or within thirty days thereafter. Added salaries of new employees and increased salaries of existing employees should be shown in the month in which they occur. (SDCL 6-1-10)

The due date for special assessment installments which are payable under either the Plan One or Plan Two option is January first. (SDCL 9-43-31 and 9-43-44)

Quarterly remittance of local government highway and bridge fund monies is due from the state. (SDCL 32-11-35)

Quarterly remittance of liquor tax reversion is due from the state. (SDCL 35-5-22)

February:

Annual remittance of bank franchise tax is due from the state through the county. (SDCL 10-43-76 and 10-43-77)

Not less than thirty days prior to the time of filing nominating petitions for municipal officials, the auditor or finance officer of such city shall cause to be published in the official newspaper, decided by the governing body, a notice setting forth the vacancies which will occur by termination of the terms of office of elected officials. The notice shall also state the time and place where nominating petitions may be filed for such offices. Such notice shall be published once each week for two consecutive weeks between January 25 and February 10. (SDCL 9-13-6)

The governing body may by resolution not later than its first meeting in February encumber the prior year's appropriations. (SDCL 9-21-24.1)

March:

The auditor or finance officer shall at the first regular meeting in March present the annual report to the governing board and publish it within thirty days. Immediately after publication a copy is filed with the Department of Legislative Audit. (SDCL 9-22-21)

Notice of every municipal election shall be given by publication thereof once each week for two successive weeks, the first publication being not less than ten days prior to such election. Such notice shall be published in the official newspaper(s) or in three public places if no newspaper is published in the municipality. (SDCL 9-13-13)

No later than five p.m. on the second Friday in March, preceding the election, nominating petitions may be filed with the finance officer. (SDCL 9-13-7)

Urban renewal agencies are required to file an annual report on or before March 31 with the governing body and the Auditor General. (SDCL 11-8-48)

April:

The annual municipal election is held on the second Tuesday of April (SDCL 9-13-1) or third Tuesday in June (SDCL 9-13-1.1).

In municipalities over twenty-five thousand in population, if no candidate in a race involving three or more candidates shall receive such majority, there shall be held a secondary election two weeks from the date of the first election. At the second election, the only persons voted for shall be the two candidates receiving the highest number of votes at the first election, the person receiving the highest number of votes at the secondary election is elected. (SDCL 9-13-27)

The finance officer shall publish a notice of election once during the week next preceding a secondary election, including a list of all persons appearing on the ballot but not including a facsimile of the ballot. (SDCL 9-13-27.1)

The governing body shall canvas the election returns within seven days of the election. (SDCL 9-13-24)

The finance officer or auditor shall within two days after the result of the election is declared notify all persons elected of their election. (SDCL 9-13-28)

The local board of equalization meets on the third Monday of March at the office of the municipal finance officer or auditor. (SDCL 10-11-13)

After completing equalization, the assessment roll is to be delivered to the county director of equalization on or before the fourth Monday in March. (SDCL 10-11-21)

Quarterly remittance of liquor tax reversion is due from the state. (SDCL 35-5-22)

Quarterly remittance of local government highway and bridge fund monies is due from the state. (SDCL 32-11-35)

May:

If the election is held in April, all elective officers will begin to discharge their duties on the first Monday in May. (SDCL 9-14-5)

All municipal officials who are appointed usually are appointed at the first regular meeting of the governing body in May.

A town board of trustees shall hold regular meetings at such times as may be provided by ordinance. (SDCL 9-7-6)

At the first regular meeting after their election, the town board of trustees shall elect one of the members as president to serve for one year and until his successor is elected and qualified. (SDCL 9-7-5)

At the first regular meeting after the annual election of the council in cities having an aldermanic form of government, the council shall elect a president and vice-president. (SDCL 9-8-7)

In municipalities governed by a board of five commissioners, the commissioners by a majority vote shall designate the following: public safety commissioner, commissioner of public works, utilities commissioner, and commissioner of finance and revenue. (SDCL 9-9-18) Usual practice is to do this at the first regular meeting in May.

In cities governed by a mayor and two commissioners, the board shall, by resolution adopted by a majority thereof, at the first meeting in May, assign and apportion between the members all duties that are not by law assigned to the mayor. (SDCL 9-9-27)

In cities employing a city manager, at the first regular meeting in May each year, the commissioners shall elect one of their number to act as mayor for a term of one year. (SDCL 9-10-6)

Special assessment installments become delinquent on May first. (SDCL 9-43-36 and 9-43-45)

June:

The annual municipal election may be held in conjunction with the school election on the third Tuesday in June. (SDCL 9-13-1.1)

July:

If the election is held in June, all elective officers shall begin to discharge their duties on the first Monday in July. (SDCL 9-14-5)

Quarterly remittance of local government highway and bridge fund monies is due from the state. (SDCL 32-11-35)

Quarterly remittance of liquor tax reversion is due from the state. (SDCL 35-5-22)

August:

In cities with a city manager, the city manager is required to submit an annual budget to the governing body not later than August 1. (SDCL 9-10-15 (5))

September:

The auditor or finance officer shall on or before the first day of September report an estimated budget for the next fiscal year to the governing board. (SDCL 9-22-23)

Not later than the first regular meeting of September or within ten days thereafter, the annual appropriation ordinance is introduced. (SDCL 9-21-2)

Between the fifteenth day of September and the first day of October, the auditor or finance officer must certify all Plan Two delinquent special assessments to the county auditor. (SDCL 9-43-49)

October:

The tax levy must be certified to the county auditor on or before October 1. (SDCL 10-12-7)

Quarterly remittance of local government highway and bridge fund monies is due from the state. (SDCL 32-11-35)

Quarterly remittance of liquor tax reversion is due from the state. (SDCL 35-5-22)

November:

The special assessment roll for all assessments payable under Plan One must be delivered to the county auditor no later than November 1. (SDCL 9-43-33)

The general election is held on the first Tuesday after the first Monday in November of even-numbered years. (SDCL 12-2-2)

December:

The fiscal year ends December 31.