

# SOUTH DAKOTA MUNICIPAL TAX REPORT



## Returns Filed: Calendar Year 2016 and 2015 Municipal Tax Due for all Cities

### ITEMS OF NOTE:

1. This report is a comparison between city tax due for Calendar year 2016 and 2015.
2. This report includes both the general city tax and the municipal gross receipts tax.
3. Not included in this report:
  - a. Contractors' Excise Tax
  - b. Other Fees
  - c. Miscellaneous Payments
  - d. Deduction for Administrative Fee
  - e. Deduction for Food Tax Refund
4. Some large differences can be explained by amended returns in future months and late filers. Late filers sometimes file more than one return in the same month.

Figures compiled by  
The South Dakota  
Department of Revenue  
Pierre, SD

# Municipal Tax Due for Returns Filed in Calendar Year 2016 and 2015

CITY	2016	2015	% Change
Sioux Falls	128,232,421.12	124,401,484.81	3.08
Aberdeen	18,036,770.26	18,128,317.65	-0.50
Brookings	14,206,773.23	13,585,303.63	4.57
<b>Yankton</b>	<b>9,593,221.16</b>	<b>9,421,972.02</b>	<b>1.82</b>
Spearfish	8,212,415.69	8,196,372.31	0.20

CITY	2016	2015	% Change
Rapid City	59,655,455.87	58,914,344.15	1.26
Watertown	15,293,316.26	15,355,462.91	-0.40
Mitchell	11,852,163.73	12,006,964.63	-1.29
Pierre	8,525,442.20	8,168,936.70	4.36
Huron	7,312,020.35	6,922,226.50	5.63

CITY	2016	2015	%	CITY	2016	2015	%	CITY	2016	2015	%
Akaska	20,968.41	27,765.22	-24.48	Crooks	164,615.91	148,512.35	10.84	Hosmer	55,178.58	51,425.60	7.30
Alcester	230,649.51	193,655.28	19.10	Custer	1,730,121.77	1,780,632.46	-2.84	Hot Springs	1,663,065.40	1,644,075.24	1.16
Alexandria	148,205.37	147,033.16	0.80	Dallas	44,677.61	43,030.00	3.83	Hoven	200,220.26	186,471.30	7.37
Alpena	118,703.75	162,371.53	-26.89	Davis	14,853.43	10,693.46	38.90	Howard	383,326.79	421,293.43	-9.01
Andover	-21,001.85	50,293.24	-141.76	De Smet	559,149.56	590,551.31	-5.32	Hudson	137,793.60	109,927.10	25.35
Arlington	699,946.35	496,940.02	40.85	Deadwood	3,434,969.72	3,452,512.19	-0.51	Humboldt	176,723.59	185,880.17	-4.93
Armour	255,485.31	263,954.57	-3.21	Dell Rapids	1,156,926.02	1,082,844.25	6.84	Hurley	58,733.84	57,600.69	1.97
Artesian	19,465.54	18,049.07	7.85	Delmont	48,689.65	59,013.02	-17.49	Interior	37,128.40	42,416.71	-12.47
Ashton	14,579.28	15,006.61	-2.85	Dimock	49,837.20	30,398.47	63.95	Ipswich	495,152.88	439,411.86	12.69
Astoria	15,741.07	13,111.07	20.06	Doland	83,756.19	92,554.83	-9.51	Irene	126,883.22	111,235.34	14.07
Aurora	67,941.02	61,823.24	9.90	Dupree	51,638.79	49,225.55	4.90	Iroquois	27,654.90	32,182.62	-14.07
Avon	157,712.16	158,708.42	-0.63	Eagle Butte	433,621.30	487,593.97	-11.07	Isabel	78,501.63	94,039.48	-16.52
Baltic	140,002.16	145,791.43	-3.97	Eden	21,092.56	23,136.01	-8.83	Java	15,386.76	17,876.67	-13.93
Belle Fourche	2,837,550.65	2,833,377.89	0.15	Edgemont	245,852.77	312,662.15	-21.37	Jefferson	119,440.18	111,659.57	6.97
Belvidere	22,184.91	21,470.70	3.33	Egan	37,882.46	29,122.00	30.08	Kadoka	299,502.12	293,600.61	2.01
Beresford	1,058,030.09	938,973.43	12.68	Elk Point	556,896.03	486,205.13	14.54	Kennebec	162,293.02	195,178.70	-16.85
Big Stone City	326,756.70	321,005.22	1.79	Elkton	208,058.96	184,801.34	12.59	Keystone	928,244.22	946,525.36	-1.93
Bison	198,399.53	432,911.91	-54.17	Emery	141,442.06	142,975.52	-1.07	Kimball	314,392.48	344,803.49	-8.82
Blunt	42,813.10	43,201.23	-0.90	Estelline	155,047.91	135,038.34	14.82	Kranzburg	28,525.34	27,378.54	4.19
Bonesteel	82,440.87	80,282.91	2.69	Ethan	111,666.70	188,248.08	-40.68	La Bolt	8,516.11	8,787.38	-3.09
Bowdle	137,726.50	155,610.19	-11.49	Eureka	309,276.16	290,111.86	6.61	Lake Andes	178,597.42	153,469.35	16.37
Box Elder	1,795,076.85	1,625,815.19	10.41	Fairfax	29,930.68	43,920.31	-31.85	Lake Norden	173,329.04	190,212.22	-8.88
Brandon	3,195,240.91	3,055,039.18	4.59	Fairview	7,111.21	8,033.92	-11.49	Lake Preston	170,222.28	175,393.90	-2.95
Brandt	21,855.64	20,038.42	9.07	Faith	255,641.22	270,725.63	-5.57	Langford	68,834.98	68,760.20	0.11
Bridgewater	127,028.81	84,956.06	49.52	Faulkton	302,202.43	322,304.32	-6.24	Lead	784,024.50	801,337.20	-2.16
Bristol	91,443.23	82,276.76	11.14	Flandreau	606,634.75	600,501.37	1.02	Lemmon	680,350.87	704,476.67	-3.42
Britton	733,586.32	771,683.72	-4.94	Florence	41,253.31	55,504.74	-25.68	Lennox	565,275.37	552,049.16	2.40
Bruce	28,842.67	29,885.00	-3.49	Fort Pierre	1,371,633.55	1,343,498.43	2.09	Leola	111,484.40	104,044.00	7.15
Bryant	143,644.30	157,447.04	-8.77	Frankfort	20,686.32	21,640.52	-4.41	Lesterville	31,976.34	35,105.55	-8.91
Buffalo	183,246.53	214,252.42	-14.47	Frederick	25,956.29	27,751.93	-6.47	Letcher	36,900.53	35,279.70	4.59
Buffalo Chip	122,959.23	0.00	Freeman	600,994.78	570,195.36	5.40	Madison	3,199,446.50	3,310,414.17	-3.35	
Burke	284,444.65	284,823.17	-0.13	Garretson	386,380.59	372,203.93	3.81	Marion	271,007.43	274,553.58	-1.29
Camp Crook	7,368.71	7,697.22	-4.27	Gary	52,106.31	43,949.33	18.56	Martin	508,071.95	497,232.53	2.18
Canistota	180,732.71	228,769.22	-21.00	Gayville	45,323.85	44,786.10	1.20	McIntosh	40,380.06	41,132.99	-1.83
Canova	25,267.53	30,497.97	-17.15	Geddes	51,224.30	50,226.08	1.99	McLaughlin	105,140.92	143,688.35	-26.83
Canton	1,096,332.00	1,074,064.30	2.07	Gettysburg	547,080.67	570,684.04	-4.14	Mellette	56,669.91	53,003.68	6.92
Carthage	43,704.01	45,337.70	-3.60	Glenham	27,974.32	27,970.01	0.02	Menno	241,037.49	224,768.57	7.24
Castlewood	137,459.21	127,258.96	8.02	Gregory	667,852.31	700,862.75	-4.71	Midland	82,661.19	102,308.14	-19.20
Cavour	21,468.46	23,430.79	-8.38	Grenville	18,178.57	16,496.08	10.20	Milbank	2,459,254.50	2,207,044.36	11.43
Centerville	154,506.47	172,976.20	-10.68	Groton	502,779.49	497,345.75	1.09	Miller	773,912.14	799,264.30	-3.17
Central City	66,402.24	69,603.37	-4.60	Harrisburg	1,130,262.82	1,004,341.32	12.54	Mission	398,153.32	408,268.94	-2.48
Chamberlain	1,555,357.91	1,491,090.37	4.31	Harrold	92,445.56	62,471.60	47.98	Mobridge	1,773,501.43	1,839,512.45	-3.59
Chancellor	67,364.87	58,948.92	14.28	Hartford	910,745.29	828,159.59	9.97	Monroe	9,388.83	10,550.84	-11.01
Clark	430,958.80	420,850.56	2.40	Hayti	66,276.09	66,185.72	0.14	Montrose	75,737.93	74,464.08	1.71
Clear Lake	569,285.92	528,072.69	7.80	Hazel	10,749.85	11,073.76	-2.93	Morristown	13,251.14	11,921.93	11.15
Colman	173,867.04	172,469.22	0.81	Hecla	44,010.25	48,505.28	-9.27	Mound City	19,320.48	20,799.75	-7.11
Colome	71,392.45	68,153.66	4.75	Henry	29,283.98	31,318.40	-6.50	Mount Vernon	76,464.03	79,591.16	-3.93
Colton	120,806.12	115,124.12	4.94	Hermosa	157,061.69	135,120.80	16.24	Murdo	500,419.69	483,722.41	3.45
Columbia	28,958.14	9,158.45	216.19	Herreid	233,086.36	249,739.56	-6.67	New Effington	54,994.23	46,411.75	18.49
Conde	27,486.18	27,073.62	1.52	Highmore	385,759.03	420,992.81	-8.37	New Underwood	99,817.06	102,576.81	-2.69
Corona	17,380.12	16,954.45	2.51	Hill City	1,108,393.10	1,039,285.36	6.65	Newell	198,676.65	201,886.30	-1.59
Corsica	304,368.54	310,523.23	-1.98	Hitchcock	18,315.50	24,823.99	-26.22	Nisland	20,643.26	22,626.95	-8.77

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CITY	2016	2015	%	CITY	2016	2015	%	CITY	2016	2015	%
North Sioux City	2,501,200.56	2,813,587.98	-11.10	Vermillion	3,933,145.67	3,974,448.30	-1.04				
Oacoma	689,439.38	662,991.04	3.99	Viborg	257,550.45	267,706.19	-3.79				
Oldham	16,843.20	16,803.77	0.23	Volga	497,047.00	440,482.65	12.84				
Olivet	8,179.39	7,360.21	11.13	Volin	18,994.94	17,714.39	7.23				
Onida	223,511.66	283,681.71	-21.21	Wagner	766,975.94	777,789.12	-1.39				
Orient	14,148.98	15,760.18	-10.22	Wakonda	78,691.77	74,667.63	5.39				
Parker	329,553.98	294,732.60	11.81	Wall	1,356,713.95	1,344,051.69	0.94				
Parkston	637,037.42	570,931.34	11.58	Wallace	14,511.09	16,009.91	-9.36				
Peever	20,387.49	25,729.17	-20.76	Ward	18,456.02	15,174.03	21.63				
Philip	535,064.25	571,996.16	-6.46	Warner	70,097.59	71,230.40	-1.59				
Pickstown	78,360.09	88,326.19	-11.28	Wasta	4,033.69	3,757.70	7.34				
Piedmont	199,040.03	221,598.59	-10.18	Waubay	116,179.78	120,292.77	-3.42				
Pierpont	16,009.75	13,920.90	15.01	Webster	1,040,723.54	984,994.70	5.66				
Plankinton	229,070.93	181,201.70	26.42	Wentworth	31,825.03	42,041.49	-24.30				
Platte	705,188.07	711,950.09	-0.95	Wessington	65,654.30	87,808.30	-25.23				
Pollock	117,705.35	129,950.15	-9.42	Wessington Springs	348,492.18	337,236.13	3.34				
Presho	161,034.30	172,790.48	-6.80	Westport	15,666.04	5,721.53	173.81				
Pringle	30,623.54	17,662.76	73.38	White	65,175.65	76,402.45	-14.69				
Pukwana	43,984.64	39,762.76	10.62	White Lake	88,928.73	95,517.63	-6.90				
Quinn	6,796.34	6,581.43	3.27	White River	141,378.99	135,891.94	4.04				
Ramona	20,252.74	8,932.22	126.74	Whitewood	282,116.20	316,909.48	-10.98				
Redfield	1,103,564.18	955,544.57	15.49	Willow Lake	83,457.46	95,940.52	-13.01				
Reliance	79,119.88	82,991.83	-4.67	Wilmot	131,785.09	150,091.65	-12.20				
Reville	37,575.24	33,675.14	11.58	Winner	1,686,157.77	1,639,252.41	2.86				
Roscoe	136,769.48	129,587.83	5.54	Witten	4,924.35	9,600.26	-48.71				
Rosholt	90,979.14	76,676.12	18.65	Wolsey	140,675.46	131,010.29	7.38				
Roslyn	34,053.29	42,848.66	-20.53	Wood	12,941.07	12,455.26	3.90				
Saint Lawrence	47,311.89	41,714.21	13.42	Woonsocket	176,036.66	170,854.56	3.03				
Salem	498,372.22	516,598.59	-3.53	Worthing	128,195.51	153,211.05	-16.33				
Scotland	307,433.99	329,195.33	-6.61	Yale	17,419.63	19,144.80	-9.01				
Selby	229,778.95	264,114.82	-13.00								
Sherman	4,633.21	8,719.48	-46.86								
Sisseton	1,106,925.57	1,151,163.04	-3.84								
South Shore	20,176.78	26,359.95	-23.46								
Spencer	18,704.81	19,550.82	-4.33								
Springfield	211,461.96	214,545.89	-1.44								
Stickney	112,670.46	128,099.55	-12.04								
Stratford	16,315.38	16,549.74	-1.42								
Sturgis	3,623,127.55	4,049,232.86	-10.52								
Summerset	527,848.77	500,986.13	5.36								
Summit	151,621.94	133,312.96	13.73								
Tabor	91,493.59	99,001.19	-7.58								
Tea	1,282,474.72	1,348,134.42	-4.87								
Timber Lake	166,702.19	171,388.70	-2.73								
Toronto	45,800.40	47,130.20	-2.82								
Trent	13,937.98	12,173.93	14.49								
Tripp	126,607.25	117,426.96	7.82								
Tulare	62,899.82	47,016.05	33.78								
Tyndall	284,014.90	306,292.22	-7.27								
Utica	7,147.20	6,896.97	3.63								
Valley Springs	102,599.72	102,135.98	0.45								
Veblen	61,084.97	61,119.75	-0.06								

The dollar amounts in this report are a result of municipal tax due and municipal gross receipts tax due reported on the SD tax returns. These figures include amounts paid through Audits.

## Yankton Taxable Sales and Sales Tax Receipts Due

### Yankton Sales Tax (first and second penny combined)

	2013		2014		2015		2016		Monthly % Diff.	Accum. % Diff.
	General Taxable Sales	General Tax Due	General Taxable Sales	General Tax Due	General Taxable Sales	General Tax Due	General Taxable Sales	General Tax Due		
Jan	\$37,975,864	\$759,517	\$37,222,598	\$749,786	\$40,005,454	\$800,502	\$42,469,953	\$850,457	6.24%	6.24%
Feb	\$31,106,888	\$622,432	\$31,648,729	\$633,225	\$32,859,742	\$657,372	\$33,620,236	\$672,805	2.35%	4.49%
Mar	\$28,413,833	\$568,601	\$29,513,045	\$590,302	\$30,707,640	\$614,617	\$33,071,639	\$666,827	8.49%	5.67%
Apr	\$31,915,469	\$639,046	\$33,273,180	\$665,480	\$37,554,403	\$753,857	\$35,814,797	\$717,021	-4.89%	2.86%
May	\$31,573,207	\$633,473	\$33,625,222	\$673,896	\$35,318,461	\$707,146	\$35,670,433	\$713,445	0.89%	2.46%
Jun	\$35,708,654	\$716,545	\$37,414,702	\$751,694	\$36,810,258	\$738,560	\$38,014,836	\$764,051	3.45%	2.63%
Jul	\$36,005,958	\$725,367	\$37,128,737	\$742,737	\$40,178,479	\$805,573	\$40,038,133	\$800,806	-0.59%	2.12%
Aug	\$36,025,816	\$723,758	\$36,766,985	\$735,478	\$39,861,102	\$800,036	\$38,414,224	\$771,508	-3.57%	1.35%
Sep	\$34,203,905	\$685,152	\$36,546,490	\$732,052	\$38,022,599	\$760,707	\$39,941,412	\$800,981	5.29%	1.80%
Oct	\$32,220,242	\$645,418	\$34,256,554	\$685,536	\$36,110,867	\$723,851	\$37,347,465	\$747,035	3.20%	1.94%
Nov	\$32,391,016	\$648,186	\$35,037,059	\$700,923	\$36,658,409	\$733,577	\$37,134,407	\$743,292	1.32%	1.88%
Dec	\$31,627,094	\$632,786	\$34,102,170	\$682,094	\$35,915,704	\$720,336	\$36,046,055	\$721,999	0.23%	1.75%
<b>Totals</b>	\$399,167,946	\$8,000,282	\$416,535,470	\$8,343,204	\$440,003,118	\$8,816,135	\$447,583,589	\$8,970,226		1.75%

### Yankton BBB Sales Tax

	2013		2014		2015		2016		Monthly % Diff.	Accum. % Diff.
	BBB Taxable Sales	BBB Tax Due	BBB Taxable Sales	BBB Tax Due	BBB Taxable Sales	BBB Tax Due	BBB Taxable Sales	BBB Tax Due		
Jan	\$4,363,197	\$43,632	\$4,129,855	\$41,299	\$4,947,368	\$49,474	\$4,843,075	\$48,431	-2.11%	-2.11%
Feb	\$4,460,829	\$44,608	\$4,476,315	\$44,763	\$5,052,952	\$50,530	\$4,734,979	\$47,350	-6.29%	-4.22%
Mar	\$3,534,845	\$35,367	\$3,726,348	\$37,263	\$4,039,693	\$40,397	\$4,928,340	\$49,283	22.00%	3.32%
Apr	\$4,245,144	\$42,451	\$4,183,524	\$41,835	\$4,626,338	\$46,263	\$4,735,739	\$47,357	2.36%	3.08%
May	\$4,106,453	\$41,095	\$4,421,539	\$44,215	\$4,636,808	\$46,368	\$5,058,772	\$50,588	9.10%	4.28%
Jun	\$4,674,657	\$46,747	\$4,737,920	\$47,379	\$5,276,114	\$52,761	\$5,452,029	\$54,520	3.33%	4.11%
Jul	\$4,911,557	\$49,116	\$5,024,248	\$50,242	\$5,681,807	\$56,834	\$5,588,416	\$55,884	-1.67%	3.15%
Aug	\$4,988,180	\$49,882	\$5,539,603	\$55,396	\$6,266,342	\$63,828	\$6,106,205	\$61,072	-4.32%	1.98%
Sep	\$5,533,114	\$55,331	\$5,946,973	\$60,085	\$5,903,828	\$59,038	\$5,658,190	\$56,582	-4.16%	1.20%
Oct	\$4,397,092	\$43,971	\$4,644,113	\$46,441	\$4,882,161	\$48,822	\$5,665,879	\$56,659	16.05%	2.61%
Nov	\$4,280,393	\$42,804	\$4,736,866	\$47,367	\$4,940,215	\$49,402	\$5,156,961	\$51,570	4.39%	2.76%
Dec	\$4,034,290	\$40,343	\$4,266,560	\$42,665	\$4,212,060	\$42,121	\$4,369,933	\$43,699	3.75%	2.83%
<b>Totals</b>	\$53,529,751	\$535,347	\$55,833,864	\$558,952	\$60,465,686	\$605,837	\$62,298,518	\$622,995		2.83%

**Yankton Taxable Sales and Sales Tax Receipts Due**

**Total Yankton Sales Tax (first penny, second penny, and BBB)**

	2013	2014	2015	2016		
	Total Tax Due	Total Tax Due	Total Tax Due	Total Tax Due	Monthly % Diff.	Accum. % Diff.
Jan	\$803,970	\$791,085	\$849,976	\$898,888	5.75%	5.75%
Feb	\$667,040	\$677,988	\$707,902	\$720,155	1.73%	3.93%
Mar	\$603,969	\$627,566	\$655,013	\$716,110	9.33%	5.52%
Apr	\$681,497	\$707,315	\$800,120	\$764,378	-4.47%	2.87%
May	\$674,568	\$718,112	\$753,514	\$764,033	1.40%	2.58%
Jun	\$763,292	\$799,073	\$791,322	\$818,572	3.44%	2.73%
Jul	\$774,483	\$792,980	\$862,407	\$856,690	-0.66%	2.17%
Aug	\$773,640	\$790,874	\$863,864	\$832,579	-3.62%	1.39%
Sep	\$740,484	\$792,137	\$819,745	\$857,562	4.61%	1.76%
Oct	\$689,389	\$731,977	\$772,673	\$803,694	4.01%	1.99%
Nov	\$690,990	\$748,292	\$782,979	\$794,862	1.52%	1.94%
Dec	\$673,129	\$724,760	\$762,457	\$765,698	0.43%	1.82%
<b>Totals</b>	\$8,536,449	\$8,902,158	\$9,421,973	\$9,593,221		1.82%

**Top Ten First Class Cities Plus Vermillion**

**Accum. YTD Through Dec**

Cities	2015	2016	
	Total Tax Due	Total Tax Due	Accum. % Diff.
Sioux Falls	\$124,401,485	\$128,232,421	3.08%
Rapid City	\$58,914,344	\$59,655,456	1.26%
Aberdeen	\$18,128,318	\$18,036,770	-0.50%
Watertown	\$15,355,463	\$15,293,316	-0.40%
Brookings	\$13,585,304	\$14,206,773	4.57%
Mitchell	\$12,006,965	\$11,852,164	-1.29%
<b>Yankton</b>	<b>\$9,421,972</b>	<b>\$9,593,221</b>	<b>1.82%</b>
Pierre	\$8,168,937	\$8,525,442	4.36%
Spearfish	\$8,196,372	\$8,212,416	0.20%
Huron	\$6,922,227	\$7,312,020	5.63%
Vermillion	\$3,974,448	\$3,933,146	-1.04%
<b>Totals</b>	<b>\$279,075,834</b>	<b>\$284,853,145</b>	<b>2.07%</b>