

**Resolution 23-13**

**RESOLUTION APPROVING AND RECOMMENDING OF TAX INCREMENTAL  
DISTRICT PLAN NUMBER ONE,  
CITY OF AURORA**

WHEREAS, the Planning Commission of City of Aurora, South Dakota, received an application to create a Tax Incremental District and thereafter prepared a Notice of Hearing held on November 6<sup>th</sup>, 2023, advising interested parties that they were being given a reasonable opportunity to express their views on the proposed creation of a Tax Incremental District on real property consisting of the following parcels:

**District Legal Description:**

- SPILDE SECOND ADDITION AN ADDITION IN THE S1/2 OF THE NE1/4 OF SECTION 3-T109N-R49W OF THE 5TH P.M., BROOKINGS COUNTY, SOUTH DAKOTA.
- THE S1/2 OF THE NE1/4, EXCEPT MESSNER'S ADDITION, AND THE E1/2 OF THE SW1/4 OF THE NE1/4, ALL IN SECTION 3-T109N-R49W OF THE 5TH P.M., BROOKINGS COUNTY, SOUTH DAKOTA.

All Located in the City of Aurora, Brookings County, South Dakota including within and adjacent rights-of-ways.

WHEREAS, such Notice was published in the official newspapers in City of Aurora not less than ten (10) nor more than thirty (30) days from the date of the hearing which was held on November 6<sup>th</sup>, 2023.

WHEREAS, a copy of the Notice was sent prior to publication by first-class mail to the Chief Executive Officers of the following taxing entities:

City of Aurora  
Brookings County Commission  
Brookings School District 05-1  
East Dakota Water Development District

WHEREAS, a hearing was held on November 6<sup>th</sup>, 2023, as provided in such Notice, and all interested parties were allowed a reasonable opportunity to be heard on the proposed Tax Incremental District One plan;

WHEREAS, the City of Aurora City Council declined to approve a Resolution creating Tax Increment District Number One at its November 6, 2023 Council meeting, however has held a subsequent public meeting and discussion at its next regular Council Meeting on December 4, 2023, and has reconsidered the Resolution creating Tax Increment District Number One;

NOW THEREFORE, BE IT RESOLVED by the City Council of City of Aurora, South Dakota:

Authority and declaration of necessity. Pursuant to SDCL §§ 11-9-4 & 11-9-13, the City of Aurora City Council hereby declares the necessity to form a tax incremental district in the City of Aurora.

NOW THEREFORE, IT IS HEREBY FURTHER RESOLVED:

1. **Authority and Declaration of Necessity.** The City Council declares the necessity for the approval of Tax Incremental District Number One plan, City of Aurora, Brookings County (hereinafter sometimes referred to as the “District”), pursuant to SDCL Chapter 11-9, and finds that the improvement of the area within the District are likely to enhance significantly the value of substantially all of the other real property in the District and is necessary for economic development within the County and the City of Aurora.
2. **Findings.** The City Council makes the following findings with regard to economic development:
  - A. The proposed improvements will diversify the overall economic base of the City of Aurora through housing and commercial development.
  - B. The South Dakota Department of Revenue has reviewed the TIF Plan and classified the Tax Increment District One of City of Aurora to be economic development.
  - C. Not less than twenty-five percent, by area, of the real property within the district is a blighted area as defined under SDCL 11-9-11.
  - D. At least fifty percent of the real property within the district will stimulate and develop the general economic welfare and prosperity of the state through the promotion of economic development.
  - E. The improvement of the area is likely to significantly enhance the value of substantially all other real property in the district;
3. **Boundaries of District.** The Boundaries of the district are determined to be as follows:
  - SPILDE SECOND ADDITION AN ADDITION IN THE S1/2 OF THE NE1/4 OF SECTION 3-T109N-R49W OF THE 5TH P.M., BROOKINGS COUNTY, SOUTH DAKOTA.
  - THE S1/2 OF THE NE1/4, EXCEPT MESSNER'S ADDITION, AND THE E1/2 OF THE SW1/4 OF THE NE1/4, ALL IN SECTION 3-T109N-R49W OF THE 5TH P.M., BROOKINGS COUNTY, SOUTH DAKOTA.

All Located in the City of Aurora, Brookings County, South Dakota including within and adjacent rights-of-ways.

4. **Findings of Annual Appropriation TID.** Tax Increment District #1 will be designated as an Annual Appropriations TIF to ensure that it does NOT count against constitutional debt.
5. **Creation of Tax Incremental Fund.** There is hereby created, pursuant to SDCL 11-9-31, a Tax Incremental District Number One Fund, which shall be a segregated asset account. All tax increments collected pursuant to Tax Incremental District Number One shall be deposited into the Tax Incremental District Number One Fund. All funds in the Tax Incremental District Number One Fund shall be used solely for those purposes expressly stated and reasonably inferred in SDCL Chapter 11-9
6. **Adoption of Tax Increment Plan.** The City Council of the City of Aurora does hereby adopt the Tax Increment Plan Number One as presented.

---

Chairperson

ATTEST:

---

Shannon Freng, Finance Officer

Passed this 4<sup>th</sup> day of December, 2023