

# SOUTH DAKOTA MUNICIPAL TAX REPORT



Returns Filed: December 2025

Municipal Tax Due for select Cities

## ITEMS OF NOTE:

1. This report is a comparison between city tax due for December 2025 and December 2024.  
It also compares calendar year-to-date through December 2025 and December 2024
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 December 2025 and 2024

## Selected cities in South Dakota

| CITY           | 2025         | 2024         | %      | 2025 YTD      | 2024 YTD      | %      | CITY             | 2025          | 2024          | %       | 2025 YTD       | 2024 YTD       | %      |
|----------------|--------------|--------------|--------|---------------|---------------|--------|------------------|---------------|---------------|---------|----------------|----------------|--------|
| Aberdeen       | 2,113,024.46 | 1,985,579.38 | 6.42   | 24,397,689.95 | 23,701,660.16 | 2.94   | Hosmer           | 10,266.83     | 3,237.72      | 217.10  | 86,491.82      | 61,445.08      | 40.76  |
| Alcester       | 21,865.78    | 20,412.08    | 7.12   | 266,227.36    | 275,958.32    | -3.53  | Hot Springs      | 188,099.50    | 193,154.11    | -2.62   | 2,632,099.31   | 2,580,242.99   | 2.01   |
| Alexandria     | 20,023.08    | 23,480.79    | -14.73 | 259,706.21    | 249,514.02    | 4.08   | Hoven            | 18,167.46     | 16,087.02     | 12.93   | 237,443.14     | 243,884.71     | -2.64  |
| Alena          | 23,435.78    | 15,306.88    | 53.11  | 300,386.53    | 240,431.97    | 24.94  | Howard           | 37,598.87     | 53,756.88     | -30.06  | 552,847.16     | 531,016.46     | 4.11   |
| Arlington      | 44,102.93    | 51,505.57    | -14.37 | 701,947.25    | 697,444.32    | 0.65   | Hudson           | 13,202.25     | 8,637.91      | 52.84   | 215,653.61     | 170,861.38     | 26.22  |
| Armour         | 29,635.71    | 29,484.18    | 0.51   | 339,171.57    | 350,559.47    | -3.25  | Humboldt         | 29,605.28     | 28,660.05     | 3.30    | 323,362.09     | 339,207.54     | -4.67  |
| Avon           | 14,160.17    | 22,220.62    | -36.27 | 257,230.49    | 184,298.76    | 39.57  | Hurley           | 11,058.99     | 12,643.41     | -12.53  | 133,586.53     | 109,020.18     | 22.53  |
| Baltic         | 33,232.31    | 31,713.63    | 4.79   | 374,740.56    | 377,528.82    | -0.74  | Huron            | 834,940.73    | 823,532.26    | 1.39    | 10,866,595.66  | 9,877,457.30   | 10.01  |
| Belle Fourche  | 373,984.90   | 329,716.54   | 13.43  | 4,269,590.28  | 4,141,864.05  | 3.08   | Ipswich          | 38,078.94     | 35,291.87     | 7.90    | 539,600.92     | 516,009.80     | 4.57   |
| Beresford      | 118,075.91   | 117,807.42   | 0.23   | 1,736,389.23  | 1,579,772.96  | 9.91   | Irene            | 11,372.96     | 12,276.42     | -7.36   | 134,448.53     | 131,515.74     | 2.23   |
| Big Stone City | 36,845.54    | 33,332.50    | 10.54  | 499,948.58    | 392,288.71    | 27.44  | Iroquois         | 17,420.04     | 4,026.80      | 332.60  | 89,039.30      | 59,846.01      | 48.78  |
| Bison          | 21,819.95    | 15,582.31    | 40.03  | 209,682.65    | 218,053.44    | -3.84  | Isabel           | 9,795.70      | 9,905.01      | -1.10   | 122,072.39     | 127,033.58     | -3.91  |
| Blunt          | 1,757.89     | 4,547.70     | -61.35 | 43,079.38     | 62,022.52     | -30.54 | Jefferson        | 17,336.49     | 17,886.06     | -3.07   | 201,851.78     | 208,352.65     | -3.12  |
| Bonesteel      | 11,061.56    | 10,768.21    | 2.72   | 128,076.33    | 119,425.47    | 7.24   | Kadoka           | 28,559.48     | 29,915.82     | -4.53   | 430,690.14     | 421,543.32     | 2.17   |
| Bowdle         | 15,137.54    | 20,687.09    | -26.83 | 210,890.30    | 187,014.72    | 12.77  | Kennebec         | 37,719.78     | 15,094.60     | 149.89  | 263,524.30     | 187,878.74     | 40.26  |
| Box Elder      | 419,202.99   | 429,084.07   | -2.30  | 5,490,556.05  | 5,116,216.83  | 7.32   | Keystone         | 36,896.29     | 22,152.65     | 66.55   | 1,350,023.80   | 1,369,947.72   | -1.45  |
| Brandon        | 487,185.44   | 467,053.16   | 4.31   | 6,300,034.55  | 5,950,141.04  | 5.88   | Kimball          | 55,861.37     | 49,703.86     | 12.39   | 651,125.06     | 626,370.62     | 3.95   |
| Bridgewater    | 10,682.95    | 11,663.76    | -8.41  | 130,800.32    | 142,513.49    | -8.22  | Lake Andes       | 23,300.31     | 21,546.08     | 8.14    | 374,441.59     | 291,818.49     | 28.31  |
| Bristol        | 6,228.27     | 8,433.82     | -26.15 | 85,046.05     | 83,009.63     | 2.45   | Lake Norden      | 88,985.36     | 90,078.10     | -1.21   | 1,120,785.62   | 1,248,077.99   | -10.20 |
| Britton        | 74,185.35    | 70,296.54    | 5.53   | 999,899.34    | 935,288.70    | 6.91   | Lake Preston     | 82,746.30     | 32,998.40     | 150.76  | 318,301.58     | 250,423.78     | 27.11  |
| Brookings      | 1,689,570.17 | 1,726,930.17 | -2.16  | 22,107,841.76 | 22,111,369.43 | -0.02  | Lead             | 107,027.52    | 103,076.72    | 3.83    | 1,818,736.55   | 1,759,063.84   | 3.39   |
| Bryant         | 24,704.26    | 22,245.28    | 11.05  | 381,026.58    | 374,612.66    | 1.71   | Lemmon           | 80,163.47     | 70,038.79     | 14.46   | 872,511.75     | 869,928.13     | 0.30   |
| Buffalo        | 16,953.44    | 15,528.55    | 9.18   | 273,947.64    | 255,523.04    | 7.21   | Lennox           | 87,094.98     | 94,930.80     | -8.25   | 1,175,399.36   | 1,212,940.08   | -3.10  |
| Burke          | 28,038.57    | 32,203.05    | -12.93 | 371,474.50    | 365,504.13    | 1.63   | Leola            | 8,964.74      | 9,260.26      | -3.19   | 127,935.41     | 119,523.06     | 7.04   |
| Canistota      | 22,943.40    | 21,461.52    | 6.90   | 294,691.29    | 291,940.43    | 0.94   | Madison          | 395,830.06    | 389,624.14    | 1.59    | 5,161,372.41   | 5,238,976.04   | -1.48  |
| Canton         | 131,797.97   | 137,506.06   | -4.15  | 1,862,965.74  | 1,736,222.87  | 7.30   | Marion           | 26,530.52     | 25,946.89     | 2.25    | 378,558.81     | 395,999.43     | -4.40  |
| Castlewood     | 18,159.83    | 20,617.02    | -11.92 | 301,236.91    | 257,342.35    | 17.06  | Martin           | 67,022.69     | 60,764.97     | 10.30   | 754,239.65     | 734,044.05     | 2.75   |
| Centerville    | 24,593.32    | 22,049.01    | 11.54  | 302,096.70    | 346,419.15    | -12.79 | McIntosh         | 4,155.49      | -655.44       | -734.00 | 54,873.73      | 64,240.07      | -14.58 |
| Central City   | 7,390.96     | 7,355.00     | 0.49   | 97,907.04     | 105,761.59    | -7.43  | McLaughlin       | 23,320.35     | 20,744.08     | 12.42   | 341,885.39     | 262,960.34     | 30.01  |
| Chamberlain    | 169,647.84   | 193,451.80   | -12.30 | 2,115,861.75  | 2,168,115.94  | -2.41  | Menno            | 23,484.89     | 21,559.78     | 8.93    | 292,973.48     | 295,793.98     | -0.95  |
| Chancellor     | 12,921.14    | 16,116.89    | -19.83 | 174,225.44    | 182,470.21    | -4.52  | Midland          | 6,362.25      | 7,033.70      | -9.55   | 96,477.51      | 95,741.46      | 0.77   |
| Clark          | 49,705.34    | 59,379.96    | -16.29 | 697,587.12    | 655,221.15    | 6.47   | Milbank          | 298,285.15    | 309,860.22    | -3.74   | 4,015,756.77   | 4,311,309.04   | -6.86  |
| Clear Lake     | 50,011.92    | 54,584.09    | -8.38  | 728,882.79    | 668,441.36    | 9.04   | Miller           | 92,343.20     | 89,120.49     | 3.62    | 1,122,576.36   | 1,101,866.87   | 1.88   |
| Colman         | 24,268.49    | 30,012.38    | -19.14 | 423,285.30    | 352,345.51    | 20.13  | Mission          | 54,855.74     | 56,456.72     | -2.84   | 789,613.70     | 697,807.63     | 13.16  |
| Colome         | 20,177.54    | 13,265.30    | 52.11  | 141,966.72    | 117,250.10    | 21.08  | Mitchell         | 1,347,020.31  | 1,387,490.71  | -2.92   | 17,016,206.80  | 16,506,687.49  | 3.09   |
| Colton         | 18,854.31    | 22,171.83    | -14.96 | 228,275.29    | 234,104.63    | -2.49  | Mobridge         | 185,846.21    | 210,783.58    | -11.83  | 2,388,404.63   | 2,298,844.42   | 3.90   |
| Corsica        | 36,087.56    | 37,612.23    | -4.05  | 463,148.08    | 420,219.70    | 10.22  | Montrose         | 11,391.19     | 12,136.57     | -6.14   | 127,710.61     | 120,739.96     | 5.77   |
| Crooks         | 34,741.56    | 38,138.88    | -8.91  | 452,410.23    | 374,743.87    | 20.73  | Mount Vernon     | 10,680.13     | 10,732.18     | -0.48   | 133,625.04     | 128,892.44     | 3.67   |
| Custer         | 152,792.51   | 151,423.40   | 0.90   | 3,052,486.63  | 2,960,650.45  | 3.10   | Murdo            | 46,106.63     | 38,844.36     | 18.70   | 586,018.37     | 575,217.07     | 1.88   |
| De Smet        | 62,059.19    | 62,564.52    | -0.81  | 777,615.36    | 773,848.73    | 0.49   | New Underwood    | 19,446.56     | 12,980.46     | 49.81   | 201,039.97     | 171,135.30     | 17.47  |
| Deadwood       | 327,925.16   | 343,338.85   | -4.49  | 5,629,266.06  | 5,972,142.72  | -5.74  | Newell           | 29,895.01     | 28,838.92     | 3.66    | 369,067.30     | 364,511.51     | 1.25   |
| Dell Rapids    | 163,951.21   | 142,261.50   | 15.25  | 2,185,419.77  | 1,927,516.38  | 13.38  | North Sioux City | 334,948.41    | 336,163.70    | -0.36   | 4,557,735.47   | 4,805,435.72   | -5.15  |
| Doland         | 5,662.67     | 6,153.86     | -7.98  | 63,250.48     | 61,928.72     | 2.13   | Oacoma           | 58,642.83     | 59,557.86     | -1.54   | 792,279.70     | 819,748.46     | -3.35  |
| Dupree         | 7,646.03     | 7,728.93     | -1.07  | 78,879.51     | 86,754.22     | -9.08  | Onida            | 21,039.40     | 36,271.03     | -41.99  | 286,327.79     | 332,520.99     | -13.89 |
| Eagle Butte    | 63,581.00    | 62,228.70    | 2.17   | 718,193.71    | 845,479.33    | -15.05 | Parker           | 49,160.72     | 41,110.98     | 19.58   | 669,701.91     | 576,151.96     | 16.24  |
| Edgemont       | 28,649.71    | 57,265.56    | -49.97 | 369,102.95    | 399,952.52    | -7.71  | Parkston         | 72,288.56     | 75,035.39     | -3.66   | 1,065,179.60   | 975,883.44     | 9.15   |
| Elk Point      | 100,413.66   | 107,602.89   | -6.68  | 1,293,502.42  | 1,027,177.19  | 25.93  | Philip           | 51,533.78     | 59,641.77     | -13.59  | 706,864.91     | 714,757.93     | -1.10  |
| Elkton         | 26,765.30    | 28,586.24    | -6.37  | 329,096.95    | 329,694.26    | -0.18  | Pickstown        | 10,363.49     | 6,525.46      | 58.82   | 141,418.17     | 139,096.87     | 1.67   |
| Emery          | 18,546.56    | 24,755.74    | -25.08 | 239,031.71    | 223,789.47    | 6.81   | Piedmont         | 41,969.56     | 35,391.52     | 18.59   | 512,623.27     | 470,875.90     | 8.87   |
| Estelline      | 24,384.28    | 19,412.48    | 25.61  | 270,065.14    | 294,183.50    | -8.20  | Pierre           | 983,285.57    | 1,054,716.22  | -6.77   | 12,383,409.17  | 11,893,103.04  | 4.12   |
| Ethan          | 10,174.67    | 8,142.01     | 24.97  | 84,096.92     | 79,958.60     | 5.18   | Plankinton       | 32,016.28     | 26,101.16     | 22.66   | 368,187.84     | 320,842.46     | 14.76  |
| Eureka         | 31,208.66    | 39,204.43    | -20.40 | 408,177.05    | 395,848.12    | 3.11   | Platte           | 92,082.60     | 91,749.23     | 0.36    | 1,089,490.45   | 1,110,976.83   | -1.93  |
| Faith          | 34,660.59    | 34,933.30    | -0.78  | 406,685.86    | 389,273.97    | 4.47   | Pollock          | 6,794.44      | 9,335.96      | -27.22  | 91,027.42      | 141,645.07     | -35.74 |
| Faulkton       | 43,513.64    | 38,481.78    | 13.08  | 540,165.34    | 471,477.59    | 14.57  | Presho           | 20,325.41     | 38,849.74     | -47.68  | 233,161.79     | 258,908.93     | -9.94  |
| Flandreau      | 76,837.44    | 101,624.15   | -24.39 | 970,091.16    | 980,201.24    | -1.03  | Rapid City       | 7,139,285.78  | 6,976,688.24  | 2.33    | 91,175,124.24  | 88,314,001.41  | 3.24   |
| Florence       | 6,945.76     | 4,972.45     | 39.68  | 85,906.90     | 68,430.35     | 25.54  | Redfield         | 113,315.17    | 107,357.73    | 5.55    | 1,335,691.18   | 1,319,521.34   | 1.23   |
| Fort Pierre    | 175,575.53   | 251,009.65   | -30.05 | 2,386,345.34  | 2,381,076.54  | 0.22   | Reliance         | 5,973.62      | 5,357.05      | 11.51   | 79,113.92      | 84,406.61      | -6.27  |
| Freeman        | 65,738.74    | 70,000.19    | -6.09  | 877,741.27    | 864,523.38    | 1.53   | Roscoe           | 13,959.38     | 22,767.68     | -38.69  | 171,896.52     | 180,144.88     | -4.58  |
| Garretson      | 44,519.66    | 43,610.17    | 2.09   | 558,333.29    | 574,261.70    | -2.77  | Rosholt          | 14,493.70     | 15,232.19     | -4.85   | 272,010.11     | 187,280.74     | 45.24  |
| Gary           | 10,866.74    | 9,335.34     | 16.40  | 142,662.75    | 136,615.14    | 4.43   | Roslyn           | 6,189.81      | 8,767.63      | -29.40  | 93,858.37      | 105,127.75     | -10.72 |
| Gavville       | 6,548.58     | 7,661.33     | -14.52 | 85,695.29     | 83,178.91     | 3.03   | Saint Lawrence   | 4,793.32      | 4,448.54      | 7.75    | 78,804.58      | 74,604.83      | 5.63   |
| Geddes         | 14,561.87    | 13,794.52    | 5.56   | 106,800.18    | 108,626.16    | -1.68  | Salem            | 50,756.58     | 63,012.24     | -19.45  | 683,914.57     | 709,290.69     | -3.58  |
| Gettysburg     | 50,345.64    | 60,878.33    | -17.30 | 675,397.68    | 711,179.93    | -5.03  | Scotland         | 30,269.92     | 32,857.84     | -7.88   | 431,788.28     | 402,158.64     | 7.37   |
| Greer          | 93,268.41    | 96,054.67    | -2.90  | 974,170.20    | 991,287.80    | -1.73  | Selby            | 25,505.91     | 63,897.51     | -60.08  | 443,966.70     | 544,454.69     | -18.46 |
| Groton         | 57,862.46    | 52,594.57    | 10.02  | 582,350.36    | 797,615.05    | -26.99 | Sioux Falls      | 16,714,340.79 | 16,533,843.34 | 1.09    | 204,832,403.57 | 201,065,358.81 | 1.87   |
| Harrisburg     | 340,714.69   | 296,265.65   | 15.00  | 3,873,521.19  | 3,696,292.11  | 4.79   | Sisseton         | 119,517.00    | 126,138.05    | -5.25   | 1,567,705.70   | 1,577,610.83   | -0.63  |
| Harrod         | 5,050.06     | 5,862.97     | -13.87 | 65,788.05     | 69,844.14     | -5.81  | Spearfish        | 1,056,274.61  | 1,054,434.06  | 0.17    | 13,873,582.46  | 13,545,719.20  | 2.42   |
| Hartford       | 131,446.03   | 172,397.87   | -23.75 | 1,805,216.44  | 1,945,008.57  | -7.19  | Spirinfield      | 27,515.48     | 22,399.87     | 22.84   | 347,908.34     | 286,949.16     | 21.24  |
| Havti          | 77,359.18    | 20,006.43    | 286.67 | 285,327.36    | 297,375.80    | -4.05  | Stickney         | 15,417.67     | 16,774.19     | -8.09   | 214,625.15     | 190,740.71     | 12.52  |
| Hecla          | 10,269.86    | 6,628.08     | 54.94  | 116,196.98    | 85,180.66     | 36.41  | Sturais          | 365,369.75    | 345,764.53    | 5.67</  |                |                |        |

# Municipal Tax Due for Returns Filed in December 2025 and 2024

## Selected cities in South Dakota

| CITY               | 2025         | 2024         | %      | 2025 YTD      | 2024 YTD      | %      | CITY | 2025 | 2024 | % | 2025 YTD | 2024 YTD | % |
|--------------------|--------------|--------------|--------|---------------|---------------|--------|------|------|------|---|----------|----------|---|
| Timber Lake        | 24,420.89    | 27,130.65    | -9.99  | 315,941.38    | 322,427.32    | -2.01  |      |      |      |   |          |          |   |
| Toronto            | 11,266.49    | 13,018.95    | -13.46 | 148,191.89    | 162,430.59    | -8.77  |      |      |      |   |          |          |   |
| Tripp              | 10,949.17    | 12,794.09    | -14.42 | 147,337.49    | 140,723.81    | 4.70   |      |      |      |   |          |          |   |
| Tulare             | 8,190.15     | 7,644.93     | 7.13   | 105,375.28    | 106,638.90    | -1.18  |      |      |      |   |          |          |   |
| Tyndall            | 38,028.47    | 35,600.12    | 6.82   | 462,383.70    | 457,988.84    | 0.96   |      |      |      |   |          |          |   |
| Valley Springs     | 19,078.56    | 23,379.40    | -18.40 | 227,229.83    | 226,419.70    | 0.36   |      |      |      |   |          |          |   |
| Veblen             | 8,846.87     | 8,236.40     | 7.41   | 99,033.48     | 91,770.92     | 7.91   |      |      |      |   |          |          |   |
| Vermillion         | 486,016.55   | 483,632.60   | 0.49   | 6,395,660.33  | 6,241,859.75  | 2.46   |      |      |      |   |          |          |   |
| Vibora             | 34,865.42    | 26,076.70    | 33.70  | 419,323.28    | 377,137.77    | 11.19  |      |      |      |   |          |          |   |
| Volga              | 67,405.29    | 65,634.23    | 2.70   | 891,928.68    | 867,694.70    | 2.79   |      |      |      |   |          |          |   |
| Wagner             | 95,953.05    | 76,866.14    | 24.83  | 1,176,922.13  | 973,329.41    | 20.92  |      |      |      |   |          |          |   |
| Wakonda            | 12,368.82    | 14,533.32    | -14.89 | 127,148.52    | 127,137.17    | 0.01   |      |      |      |   |          |          |   |
| Wall               | 95,307.74    | 86,698.68    | 9.93   | 2,289,621.91  | 1,811,661.57  | 26.38  |      |      |      |   |          |          |   |
| Warner             | 8,699.16     | 1,649.34     | 427.43 | 115,464.01    | 92,258.09     | 25.15  |      |      |      |   |          |          |   |
| Watertown          | 2,005,945.09 | 1,885,965.03 | 6.36   | 24,083,462.25 | 22,822,771.25 | 5.52   |      |      |      |   |          |          |   |
| Waubay             | 14,663.39    | 17,948.52    | -18.30 | 221,939.85    | 215,352.45    | 3.06   |      |      |      |   |          |          |   |
| Webster            | 118,865.13   | 107,044.58   | 11.04  | 1,455,398.24  | 1,366,588.15  | 6.50   |      |      |      |   |          |          |   |
| Wessington         | 10,818.39    | 9,764.89     | 10.79  | 121,927.47    | 127,095.40    | -4.07  |      |      |      |   |          |          |   |
| Wessington Springs | 44,947.96    | 52,189.35    | -13.88 | 485,410.72    | 422,552.67    | 14.88  |      |      |      |   |          |          |   |
| White              | 9,189.20     | 9,745.08     | -5.70  | 162,493.60    | 153,540.67    | 5.83   |      |      |      |   |          |          |   |
| White Lake         | 11,737.86    | 14,331.01    | -18.09 | 123,669.04    | 111,691.93    | 10.72  |      |      |      |   |          |          |   |
| White River        | 25,093.26    | 17,054.44    | 47.14  | 260,479.36    | 225,359.01    | 15.58  |      |      |      |   |          |          |   |
| Whitewood          | 37,015.78    | 31,620.26    | 17.06  | 456,805.33    | 439,511.68    | 3.93   |      |      |      |   |          |          |   |
| Willow Lake        | 10,574.28    | 13,844.84    | -23.62 | 124,858.68    | 148,138.15    | -15.71 |      |      |      |   |          |          |   |
| Wilmot             | 13,150.62    | 13,968.73    | -5.86  | 180,903.91    | 172,880.05    | 4.64   |      |      |      |   |          |          |   |
| Winner             | 186,599.01   | 191,825.83   | -2.72  | 2,158,206.40  | 2,152,715.49  | 0.26   |      |      |      |   |          |          |   |
| Wolsey             | 17,038.45    | 14,961.35    | 13.88  | 233,794.86    | 207,456.09    | 12.70  |      |      |      |   |          |          |   |
| Woonsocket         | 26,775.92    | 36,773.76    | -27.19 | 305,312.49    | 312,782.47    | -2.39  |      |      |      |   |          |          |   |
| Worthing           | 20,473.38    | 27,099.20    | -24.45 | 252,781.17    | 266,581.03    | -5.18  |      |      |      |   |          |          |   |
| Yankton            | 1,197,447.71 | 1,162,521.22 | 3.00   | 14,229,757.68 | 14,122,837.05 | 0.76   |      |      |      |   |          |          |   |

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.

Figures compiled by SD Dept. of Revenue