

**ORDINANCE NO. 1248**

**AN ORDINANCE CONTINUING**

**BUSINESS IMPROVEMENT DISTRICT NO. 7 OF THE**

**CITY OF DEADWOOD, SOUTH DAKOTA, Section 3.20, Deadwood Codified Ordinance**

Be it ordained by the City of Deadwood:

Sections:

~~3.20.010~~ Establishment of District ~~Business improvement district no. 7~~

~~3.20.020~~ Boundaries

~~3.20.030~~ Purpose of District.

~~3.20.035~~ Board

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**3.20.010** Business improvement district no. 7. Pursuant to SDCL 9-55, business improvement district no. 7 of the city of Deadwood, South Dakota, was created in 2005. A Resolution of Intent 2015-14, for the continuation of this district, was approved on the 21st day of September, 2015, and adopted after the public hearing on the 2nd day of November, 2015.

**3.20.020** Business improvement district no. 7 **shall include all lodging establishments within the city limits of Deadwood** have the following boundaries, but excluding any bed and breakfast establishments **and include the following:**

BW Hickok House - 137 Charles Street

Black Hills Inn and Suites - Highway 385 South

Branch House - 37 Sherman Street

Bullock I, II, III **Hospitality**- 635 Main Street

Butch Cassidy Inn and Suites - 57 Sherman

Cadillac Jack's - 360 Main Street

Cedarwood Inn - 103 Charles Street

Celebrity Hotel - 625 Main Street

Comfort Inn/Gulches of Fun - 225 Cliff Street

Deadwood Dicks Suites - 51 Sherman Street

Deadwood Hospitality Resorts LLC - 304 Cliff Street

Deadwood Mountain Grand - 1906 Deadwood Mtn.

Deadwood Station - 68 Main Street

First Gold - 270 Main Street

Franklin Hotel - 700 Main Street  
Gold Country Inn - 801 Main Street  
Hampton Inn - 531 Main Street  
Hickoks Hotel - 685 Main Street  
Historic Deadwood Convention Center-37 Sherman and 27 Deadwood Streets  
Holiday Inn Express - 22 Lee Street  
Hotel by Gold Dust - 25 Lee Street  
~~Iron Horse - 27 Deadwood Street~~  
Lodge at Deadwood - 100 Pine Crest  
~~Madame Peacocks The Mint - 638 Main Street~~  
~~Martin Mason Hotel - 37 Sherman~~  
Mineral Palace - 605 Main Street  
Springhill Suites - 360 Main  
Super 8 - 196 Cliff Street  
Terrace Motel - 250 Main Street  
Thunder Cove Inn - 311-315 Cliff Street

All hotels, motels or lodging establishments not in the above list which are built, constructed or established after the date of the establishment of business improvement district no. 7 shall automatically become a part of the district.

**3.20.030 Purpose.** Business improvement district no. 7 is created for the purpose of funding a portion or all of future proposed public facilities, improvements and activities along with costs of acquisition, construction, maintenance, operation and repair of such improvements, facilities or activities **and other purposes as allowed by 9-55-3.**

**3.20.035 Board. There is hereby continued, as has been previously established pursuant to SDCL 9-55, a Business Improvement District 7 Board.**

- A. Members. The members shall consist of all persons or business paying assessments or occupation taxes levied by the Business Improvement District. In order to be a member, one must be an owner, general manager, or an authorized owner-representative with decision making authority.**
- B. Officers. Every member shall also serve as a member of the board, which board shall consist of no less than five (5) members.**
- C. Terms. The persons which serve as members on this board shall be elected for one (1) year term at the Annual meeting of the District members and such elected persons' names shall be submitted to the Mayor, with the approval of the City Commission, for appointment.**
- D. Vacancies. Vacancies shall be filled by the Mayor, with the approval of the City Commission, upon recommendation by the Business Improvement District members by election at a membership meeting.**

**3.20.030 040** Occupancy tax. An occupancy tax in the amount of two dollars (\$2.00) per night shall be imposed upon transient guests based upon rooms rented by any of the above hotels, motels or lodging establishments. This occupancy tax shall be fair, equitable and uniform as to class. No occupancy tax may be imposed on any transient guest who has been offered a room by

a lodging establishment on a complimentary basis and no fee or rent was charged for such room. This tax rate shall be subject to establishment and adjustment by the Deadwood city commission, by resolution upon recommendation from the board of business improvement district no. 7.

**3.20.040 050 Computation and collection ~~Determination~~ of tax.**

The Deadwood city finance officer is authorized and directed, with the advice and recommendations of the board of business improvement district no. 7, to determine and compute the tax in accordance with this chapter. The occupancy tax assessed pursuant to the terms of this chapter shall be remitted by the 20th day of each month to the Deadwood city finance officer, with the remittance to be for the previous calendar month's tax collections. The city finance officer and the board of business improvement district no. 7 or its designee or any person or firm contracted by the city finance officer and the business improvement district board shall be entitled to audit the books, ledgers, or franchise reports of any hotel, motel or lodging establishment subject to the terms of this act, including the right to inspect daily reports of such hotels and motels so as to ensure that the occupancy tax assessed by this act is being properly remitted to the city of Deadwood. The city finance officer shall be entitled to seek injunctive relief against any hotel, motel or lodging establishment which does not remit the proper amount of tax monies when due, which relief may be in the form of an action requiring the offending hotel or motel owner to allow entry upon their property and access to their records, computers, or books so as to verify that the hotel, motel or lodging establishment is remitting all monies it collects pursuant to this chapter and the laws of the state of South Dakota. Each hotel, motel or lodging establishment subject to this chapter shall keep accurate records of amounts collected from transient guests for review by the city finance officer or its designee, pursuant to this chapter.

**3.20.050-060 Remittance of tax and penalties for failure to pay.**

All remittances of occupancy tax collected pursuant to this chapter shall be due and received in the office of the city of Deadwood finance officer on or before the 20th day of the month following the month for which the occupancy tax remittances are due. All amounts that are not received on or before the 20th day of the month will be charged a late fee in the amount of ten percent (10%) of the total amount due with a minimum fee of ten dollars (\$10.00). Failure to pay such tax shall also constitute a violation of this chapter, which may be punishable by a fine, not to exceed five hundred dollars (\$500.00), to be paid to the city of Deadwood. Any unpaid balance under this chapter shall constitute a lien upon the property owned by the business or user of space being taxed and shall become a lien against and shall run with the property and may be enforced and collected in the same manner as other unpaid real property taxes and assessments. The city of Deadwood finance officer shall certify all unpaid amounts or balances to the county treasurer for collection in the same manner as general property taxes are collected. Further, the city of Deadwood shall have the ability to deny the issuance of any permits or licenses or any renewals thereof to any business or premise that fails to conform to the provisions of this chapter, including, but not limited to, building permits, malt beverage licenses, and liquor licenses.

**3.20.060-070 No limitation of rights.** Nothing within this chapter shall be construed as limiting of any other rights which the city of Deadwood has, or may pursue in seeking collection of monies received but not paid under the terms of this chapter. In the event that this tax becomes

subject to supervision by the state of South Dakota through the state's department of revenue, any rights which Deadwood has herein shall be deemed cumulative to any powers which inure to the benefit of the state.

3.20.070 ~~080~~ **080** Attorney's fees and costs. In the event of any civil or criminal action being filed seeking collection of any delinquent assessments, the offending hotel, motel or lodging establishment shall be responsible for and pay all attorney's fees and costs incurred by the city of Deadwood in seeking payment under the terms of this chapter.

3.20. ~~080~~ **090**. Costs covered by taxes. All costs incurred by the city of Deadwood or the city finance officer or the board pursuant to this chapter shall be paid from occupancy taxes collected under this chapter.

3.20.090 ~~.100~~ **.100** Complimentary rooms. Each hotel, motel or lodging establishment shall account for complimentary rooms which are also subject to audit by the city finance officer and the board of business improvement district no. 7 or its designee or contractor with such records to show the basis for offering such room on a complimentary basis.

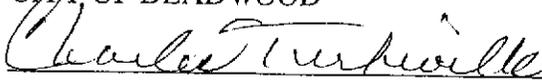
3.20.100 **110**. Required statement. Any business governed by this chapter shall sign a sworn statement to be submitted along with the remittance for any tax imposed by this chapter on or before the 20th day of each month stating as follows:

I declare, under penalty of perjury, that the above accounting of rooms rented is accurate and the tax payment made herein is accurate to the best of my knowledge according to my business records.

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Title \_\_\_\_\_

Dated this 17th day of October, 2016.

CITY OF DEADWOOD



Charles Turbiville, Mayor

ATTEST:

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Mary Jo Nelson, City Finance Officer



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