APPENDIX A

THE MUNICIPAL CALENDAR

January

January 1 – New Year’s Day – State holiday (SDCL 1-5-1)

January 1 – The municipal fiscal year begins. (SDCL 9-21-1; See Hdbk., sec. 12.065)

January 1 – Special assessment installments which are payable under either the Plan One or Plan Two option are due. (SDCL 9-43-103; See Hdbk., sec. 12.160)

January 1 – One of two dates (the other being July 1) a new or amended municipal tax ordinance may become effective. The municipality must notify the Department of Revenue of the ordinance at least 90 days prior to the effective date. (SDCL 10-52-9; 10-52A-13; See Hdbk., sec. 12.260)

First meeting of the year – A complete list of all the salaries for all officers and employees of the municipal corporation shall be published with the minutes of the first meeting following the beginning of the fiscal year or within 30 days thereafter. Added salaries of new employees and increased salaries of the old employees should be shown in the month in which they occur. A total of payroll by department shall be published monthly in the minutes. (SDCL 6-1-10; See Hdbk., sec. 5.095)

By January 14 – If the governing body chooses an election day other than the second Tuesday of April, as provided in SDCL 9-13, that Election Day must be established by January 14 of the election year. (SDCL 9-13-1; See Hdbk., sec. 7.050)

By January 15 – The secretary of revenue shall apportion the money in the local government highway and bridge fund. (SDCL 32-11-35; See Hdbk., sec. 12.255(6))

Between January 15 and 30 – Publication of the notices of vacancies of the municipal election to be held in April is required to be published in the official newspaper once each week for two consecutive weeks between January 15th and 30th. This notice shall identify the vacancies to be filled and the time and place for filing nominating petitions. (SDCL 9-13-6; See Hdbk., sec. 7.650) Follow the Municipal Election Calendar for all election deadlines.

Third Monday of January – Martin Luther King, Jr. Day – State holiday (SDCL 1-5-1)

Utility board – Is required to make an annual report of its operations immediately after end of the fiscal year. (SDCL 9-39-29; See Hdbk., sec. 12.080)

Newspaper designation – The official newspaper must be designated annually or for a period of time specified by the governing body, but not to be less than twelve months. (SDCL 9-12-6)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)
February

On or before February 1 – The State Treasurer must distribute to the County Treasurers the remainder of the franchise tax on banks. The County Treasurer then apportions and distributes the tax in the same proportion as the real property taxes levied in each taxing subdivision in the previous year. (SDCL 10-43-76; 10-43-77; See Hdbk., sec. 12.255(4))

No later than February 1 – The liquor tax reversion must be made. (SDCL 35-5-22; See Hdbk., sec. 11.600)

February 1 – All certificates for water supply and treatment systems operators expire and must be renewed. (SDCL 34A-3-18; See Hdbk., sec. 6.305)

Not later than its first meeting in February – The governing body may by resolution encumber that portion of the unexpended appropriations from the preceding year for which applicable obligations were incurred but were not paid. (SDCL 9-21-24.1; See Hdbk., sec. 12.069)

Between February 15 and March 1 – If the municipal election is to be held on the first Tuesday after the 1st Monday in June, or in conjunction with the June Primary, the notice of vacancies required in SDCL 9-13-40 must be published once each week for two consecutive weeks between February 15 and March 1. (SDCL 9-13-37; 9-13-40; 12-2-5) Follow the Municipal Election Calendar for all election deadlines.

Third Monday of February – Presidents’ Day – State holiday (SDCL 1-5-1)

Sales tax ordinance deadlines – The effective date of any new or amended municipal sales tax ordinance must fall on either January first or July first. The municipality must notify the Department of Revenue of the ordinance at least 90 days prior to the effective date. (SDCL 10-52-9; 10-52A-13; See Hdbk. Sec. 12.260)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

Last Friday in February – For elections held in April, nominating petitions must be filed not later than five p.m. on the last Friday in February preceding the day of the election. (SDCL 9-13-7; See Hdbk., sec. 7.250) If no one, including the incumbent, files a nominating petition, a vacancy is created and is filled by appointment or special election. (SDCL 9-13-14.1; 9-13-14.2) Follow the Municipal Election Calendar for all election deadlines.

March

Not later than the third Monday in March – A copy of the assessment roll must be furnished to each requesting municipality. (SDCL 10-3-28; See Hdbk., sec. 12.105)

Third Monday of March (Equalization meeting) – The governing body and the finance officer together representing the municipality with a member of the school board are required to meet for the purpose of equalizing the assessment of property. The Equalization Board may adjourn from day to day until the process has been completed within five days. (SDCL 10-11-13, 10-11-14; See Hdbk., sec. 12.120)

On or before the fourth Monday of March – After completing the equalization the clerk of the equalization board is required to deliver the assessment roll to the county Director of Equalization. (SDCL 10-11-21; See Hdbk., sec. 12.120)
At least six days prior to the last Tuesday of March – The county director of equalization must publish a list of all tax exempt property in the county. This publication must be in the official newspapers of the county. (SDCL 10-4-15.1; See Hdbk., sec. 12.105)

On or before March 31 – The Urban Renewal Agency is required to file a report of its activities with the governing body. The report must include a complete financial statement for the preceding year. (SDCL 11-8-47) The Urban Renewal Agency must file a similar report with the Auditor-General on or by the same date. (SDCL 11-8-48; See Hdbk., sec. 14.200, The Urban Renewal Agency)

April election – Follow the Municipal Election Calendar for all election deadlines.

April

At least one day before the election – The Finance Officer must deliver the precinct registration lists to the local election officials. (SDCL 12-4-24; See Hdbk., sec. 7.170)

Second Tuesday of April – Annual elections for the officers of a municipality are required to be held. (SDCL 9-13-1; See Hdbk., sec. 7.050) A municipality may combine its election with a school district election and hold this election on the school election date (third Tuesday in June) or on the first Tuesday in June, or in conjunction with the June primary. (SDCL 9-13-1.1; 9-13-37; 9-13-6)

Second Tuesday in April – The consolidated board of equalization meets and completes equalization in no more than three weeks. (SDCL 10-11-66 through 10-11-76; See Hdbk., sec. 12.120)

Within two days after the election is declared – The finance officer must notify all persons elected to office. The officials elected to office then have ten days after the first meeting of the month next succeeding the election to qualify for the office by filing an oath or affirmation of office. (SDCL 9-13-28) If the governing body chooses an election day other than the second Tuesday of April, as provided in SDCL 9-13, that Election Day must be established by January 14 of the election year. (SDCL 9-13-1)

Within seven days following the election – Election returns are to be canvassed. (SDCL 9-13-24; See Hdbk., sec. 7.600)

Three weeks from Election Day – If a municipality has passed an ordinance requiring a secondary election and no candidate in a race involving three or more candidates receives a majority of the votes cast, a secondary election shall be held three weeks from the date of the first election. Provisions for tie votes in the first election are also provided for. The person receiving the highest number of votes at the secondary election is elected. (SDCL 9-13-26.1; See Hdbk., sec. 7.600)

June elections – Follow the Municipal Election Calendar for all election deadlines.

May

First meeting in May – The financial officer is required to make an annual report to the governing body no later than the first regular meeting of May each year. The report must include the receipts, expenses, and financial condition of the municipality, including the amount of funds in the treasury at the time of making the report and where and in what amounts such funds are deposited or invested. The report shall be published in the official newspaper within thirty days after the report is made to the governing body or on completion of the annual audit. (SDCL 9-22-21; See Hdbk., sec. 12.080)
No later than May 1 – The liquor tax reversion must be made. (SDCL 35-5-22; See Hdbk., sec. 11.600)

May 1 – Special assessment installments which are payable under either the Plan One or Plan Two options become delinquent. (SDCL 9-43-109; See Hdbk., sec. 12.160)

First meeting following election – Except as otherwise provided, every officer of the municipality will begin to discharge the duties of the office as soon as the officer has qualified by filing an oath or affirmation of office. The oath must be filed within ten days after the first meeting of the month following the election or appointment. (SDCL 9-14-5; See Hdbk., sec. 5.115)

First meeting following election – Appointed municipal officials are usually appointed. The appointment may be annual, or for an interval determined by the governing body. (SDCL 9-14-3)

First meeting following election – In municipalities having the mayor and common council form of government, the council must elect a president and vice-president for the ensuing year. (SDCL 9-8-7; See Hdbk., sec. 2.520)

First meeting following election – In municipalities governed by a mayor and four commissioners, the board must designate by a majority vote, the following commissioners: Public Safety, Public Works, Utilities, and Finance and Revenue. Commissioners are assigned areas of responsibility under the law. (SDCL 9-9-18 to 9-9-24; See Hdbk., sec. 2.590)

First meeting following election – In municipalities governed by a mayor and two commissioners, the board shall by a resolution adopted by a majority, assign and apportion between the members, all duties that are not assigned to the mayor. (SDCL 9-9-27; See Hdbk., sec. 2.595)

First meeting following election – In those municipalities employing a city manager and under the commissioner form of government, at the first regular meeting in the month following the annual election, the commissioners must elect one of their members to serve as mayor for a term of one year. (SDCL 9-10-6; See Hdbk., sec. 2.615)

By May 15 – The secretary of revenue shall apportion the money in the local government highway and bridge fund. (SDCL 32-11-35; See Hdbk., sec. 12.255(6))

Tax levy – The governing body of the municipality may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. The decision to increase taxes must be published within 10 days of the decision (certain publication size restrictions apply), and may be referred upon a petition signed by at least five percent of the registered voters in the municipality and filed within twenty days of publication of the decision. The referendum election shall be held on or before October first preceding the year the taxes are payable. (SDCL 10-13-36; See Hdbk., sec. 12.170)

Last Monday of May – Memorial Day – State holiday (SDCL 1-5-1)

June elections – Follow the Municipal Election Calendar for all election deadlines.

June

June elections – Follow the Municipal Election Calendar for all election deadlines.

Third Tuesday in June – A municipality may combine its election with a school district and hold the election on the third Tuesday in June. (SDCL 9-13-1.1; See Hdbk., sec. 7.050)
First meeting following election – Except as otherwise provided, every officer of the municipality will begin to discharge the duties of the office as soon as the officer has qualified by filing an oath or affirmation of office. The oath must be filed within ten days after the first meeting of the month following the election or appointment. (SDCL 9-14-5; See Hdbk., sec. 5.115)

First meeting following election – Appointed municipal officials are usually appointed. The appointment may be annual, or for an interval determined by the governing body. (SDCL 9-14-3)

First meeting following election – In municipalities having the mayor and common council form of government, the council must elect a president and vice-president for the ensuing year. (SDCL 9-8-7; See Hdbk., sec. 2.520)

First meeting following election – In municipalities governed by a mayor and four commissioners, the board must designate by a majority vote, the following commissioners: Public Safety, Public Works, Utilities, and Finance and Revenue. Commissioners are assigned areas of responsibility under the law. (SDCL 9-9-18 to 9-9-24; See Hdbk., sec. 2.590)

First meeting following election – In municipalities governed by a mayor and two commissioners, the board shall by a resolution adopted by a majority, at the first meeting following the annual election, assign and apportion between the members, all duties that are not assigned to the mayor. (SDCL 9-9-27; See Hdbk., sec. 2.595)

First meeting following election – In those municipalities employing a city manager and under the commissioner form of government, at the first regular meeting in the month following the annual election, the commissioners must elect one of their members to serve as mayor for a term of one year. (SDCL 9-10-6; See Hdbk., sec. 2.615)

Tax levy – The governing body of the municipality may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. The decision to increase taxes must be published within 10 days of the decision (certain publication size restrictions apply), and may be referred upon a petition signed by at least five percent of the registered voters in the municipality and filed within twenty days of publication of the decision. The referendum election shall be held on or before October first preceding the year the taxes are payable. (SDCL 10-13-36; See Hdbk., sec. 12.170)

By June 30 – Applications for renewal of licenses for the sale of malt beverages should be filed before the expiration of June 30. (SDCL 35-4-41; See Hdbk., sec. 11.465)

By June 30 – All mechanical or electronic amusement devices must be registered. The secretary of revenue shall distribute the registration fee to the municipality in which the device is located. (SDCL 10-58-3 and 10-58-5; See Hdbk., sec. 12.255(7))

No later than July 1 – Each municipal governing body shall provide to the Department of Public Safety, Division of Emergency Management, information that will enable emergency agencies to reach the members of the municipal governing board and the mayor at any time, day or night. The information necessary shall include home, business, and other personal telephone numbers including any facsimile transmission machines and cellular or mobile telephone numbers; home, business, and other personal addresses; employer’s name and telephone number; and home, business, and other personal email or internet addresses. In addition, each municipal governing body shall provide contact information for the municipal employees responsible for the following functions if the municipality employs a person in such a capacity: City administrator or city manager; Building inspection; Engineering; Electrical; Fire; Police and law enforcement; Public works; Streets and highways; Sewer and waste water; Water; Telephone; Utilities; Emergency services or civil defense; Coroner; and 911 coordinator. (SDCL 33-15-11.1; 33-15-11.2; See Hdbk., sec. 9.400)
July

July 1 – One of two dates (the other being January 1) a new or amended municipal tax ordinance may become effective. The municipality must notify the Department of Revenue of the ordinance at least 90 days prior to the effective date. (SDCL 10-52-9; 10-52A-13; See Hdbk., sec. 12.260)

No later than July 1 – Each municipal governing body shall provide to the Department of Public Safety, Division of Emergency Management, information that will enable emergency agencies to reach the members of the municipal governing board and the mayor at any time, day or night. The information necessary shall include home, business, and other personal telephone numbers including any facsimile transmission machines and cellular or mobile telephone numbers; home, business, and other personal addresses; employer’s name and telephone number; and home, business, and other personal email or internet addresses. In addition, each municipal governing body shall provide contact information for the municipal employees responsible for the following functions if the municipality employs a person in such a capacity: City administrator or city manager; Building inspection; Engineering; Electrical; Fire; Police and law enforcement; Public works; Streets and highways; Sewer and waste water; Water; Telephone; Utilities; Emergency services or civil defense; Coroner; and 911 coordinator. (SDCL 33-15-11.1; 33-15-11.2; See Hdbk., sec. 9.400)

July 4 – Independence Day – State holiday (SDCL 1-5-1)

First meeting following election – Except as otherwise provided, every officer of the municipality will begin to discharge the duties of the office as soon as the officer has qualified by filing an oath or affirmation of office. The oath must be filed within ten days after the first meeting of the month following the election or appointment. (SDCL 9-14-5; See Hdbk., sec. 5.115)

First meeting following election – Appointed municipal officials are usually appointed. The appointment may be annual, or for an interval determined by the governing body. (SDCL 9-14-3)

First meeting following election – In municipalities having the mayor and common council form of government, the council must elect a president and vice-president for the ensuing year. (SDCL 9-8-7; See Hdbk., sec. 2.520)

First meeting following election – In municipalities governed by a mayor and four commissioners, the board must designate by a majority vote, the following commissioners: Public Safety, Public Works, Utilities, and Finance and Revenue. Commissioners are assigned areas of responsibility under the law. (SDCL 9-9-18 to 9-9-24; See Hdbk., sec. 2.590)

First meeting following election – In municipalities governed by a mayor and two commissioners, the board shall by a resolution adopted by a majority, assign and apportion between the members, all duties that are not assigned to the mayor. (SDCL 9-9-27; See Hdbk., sec. 2.595)

First meeting following election – In those municipalities employing a city manager and under the commissioner form of government, at the first regular meeting in the month following the annual election, the commissioners must elect one of their members to serve as mayor for a term of one year. (SDCL 9-10-6; See Hdbk., sec. 2.615)

On or before July 15 – The governing body of the municipality may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. The decision to increase taxes must be published within 10 days of the decision, (certain publication size restrictions apply), and may be referred upon a resolution of the governing body of the municipality or by a petition signed by at least five percent of the registered voters in the municipality and filed within twenty days of publication of the decision. The referendum election shall be held on or before October first preceding the year the taxes are payable. (SDCL 10-13-36; See Hdbk., sec. 12.170)
By July 15 – The secretary of revenue shall apportion the money in the local government highway and bridge fund. (SDCL 32-11-35; See Hdbk., sec. 12.255(6))

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

August

No later than August 1 – The liquor tax reversion must be made. (SDCL 35-5-22; See Hdbk., sec. 11.600)

No later than August 1 – In those municipalities employing a city manager, the city manager is required to prepare and submit an annual budget to the governing body. (SDCL 9-10-15(5); See Hdbk., sec. 12.065)

Sales tax ordinance deadlines – The effective date of any new or amended municipal sales tax ordinance must fall on either January first or July first. The municipality must notify the Department of Revenue of the ordinance at least 90 days prior to the effective date. (SDCL 10-52-9; 10-52A-13; See Hdbk. Sec. 12.260)

On or before September 1 – The finance officer must report annually to the governing body an estimate of the expenses of the municipality and likewise the revenue necessary to be raised for the current year in budget form similar to that recommended by the municipal accounting manual as provided in SDCL 4-11-6. (SDCL 9-22-23; See Hdbk., sec. 12.065)

At the first regular meeting in September, or within ten days thereafter – The annual appropriation ordinance for the ensuing year must be introduced. (SDCL 9-21-2; See Hdbk., sec. 12.066)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

September

On or before September 1 – The finance officer must report annually to the governing body an estimate of the expenses of the municipality and likewise the revenue necessary to be raised for the current year in budget form similar to that recommended by the municipal accounting manual as provided in SDCL 4-11-6. (SDCL 9-22-23; See Hdbk., sec. 12.065)

Before September 2 – If the number of on-sale and off-sale liquor licenses is not fixed by ordinance, the governing body may determine by resolution the number of on-sale and off-sale liquor licenses and the fees to be charged for each. (SDCL 35-4-11; See Hdbk., sec. 11.205)

First Monday of September – Labor Day – State holiday (SDCL 1-5-1)

At the first regular meeting in September, or within ten days thereafter – The annual appropriation ordinance for the ensuing year must be introduced. (SDCL 9-21-2; See Hdbk., sec. 12.066)

On or before October 1 – The governing board of any municipality may, on or before the first of October preceding the annual municipal election, approve an ordinance requiring a secondary election as found in SDCL 9-13-27.1 and SDCL 9-13-26.1 (SDCL 9-13-25; See Hdbk., sec. 7.600)
On or before October 1 – Immediately upon passage and publication of the annual appropriation ordinance, the auditor or clerk must certify the tax levies contained therein to the county auditor on or before October first in the following form:

For general purposes
For interest and debt service fund

(SDCL 9-21-20 and SDCL 10-12-7; See Hdbk., sec. 12.066)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

October

On or before October 1 – The tax levies for the ensuing year must be certified to the county auditor. (SDCL 10-12-7; See Hdbk. Sec. 12.066)

In October – The State Department of Revenue mails out liquor license application forms to all licensees to be completed and submitted to the local authorities for initial action at the first regular meeting of the governing body in November. (NOTE: This is an administrative determination so no statutory citation is possible.)

Second Monday of October – Native Americans’ Day – State holiday (SDCL 1-5-1)

By October 15 – The secretary of revenue shall apportion the money in the local government highway and bridge fund. (SDCL 32-11-35; See Hdbk., sec. 12.255(6))

No later than November 1 – The special assessment roll for all assessments payable under the Plan One option must be delivered to the county auditor. (SDCL 9-43-105; See Hdbk., sec. 12.160)

No later than November 1 – Delinquent special assessment installments which are payable under the Plan Two option must be certified to the county auditor. (SDCL 9-43-106; See Hdbk., sec. 12.160)

No later than second Tuesday in November – Governing boards wishing to consolidate boards of equalization must approve a resolution outlining consolidated board membership no later than the second Tuesday in November. (SDCL 10-11-66; See Hdbk., sec. 12.120)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

November

No later than November 1 – The liquor tax reversion must be made. (SDCL 35-5-22; See Hdbk., sec. 11.600)

No later than November 1 – The special assessment roll for all assessments payable under the Plan One option must be delivered to the county auditor. (SDCL 9-43-105; See Hdbk., sec. 12.160)

No later than November 1 – Delinquent special assessment installments which are payable under the Plan Two option must be certified to the county auditor. (SDCL 9-43-106; See Hdbk., sec. 12.160)
November 1 – All property subject to taxation shall be listed and assessed annually, but the value of such property is to be determined according to its value on the first day of November preceding the assessment. (SDCL 10-6-2; See Hdbk., sec. 12.105)

First Tuesday after the first Monday in November – The general election is held each even numbered year. (SDCL 12-2-2)

November 11 – Veterans’ Day – State holiday (SDCL 1-5-1)

No later than second Tuesday in November – Governing boards wishing to consolidate boards of equalization must approve a resolution outlining consolidated board membership. (SDCL 10-11-66; See Hdbk., sec. 12.120)

Fourth Thursday of November – Thanksgiving Day – State holiday (SDCL 1-5-1)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

December

December 25 – Christmas Day – State holiday (SDCL 1-5-1)

December 31 – Liquor licenses are valid from twelve o’clock midnight on the thirty-first day of December until twelve o’clock midnight on the thirty-first day of the following December. (SDCL 35-4-41; See Hdbk., sec. 11.465)

By January 14 – If the governing body chooses an election day other than the second Tuesday of April, as provided in SDCL 9-13, that Election Day must be established by January 14 of the election year. (SDCL 9-13-1; See Hdbk., sec. 7.050)

First meeting of the year – A complete list of all the salaries for all officers and employees of the municipal corporation shall be published with the minutes of the first meeting following the beginning of the fiscal year or within 30 days thereafter. Added salaries of new employees and increased salaries of the old employees should be shown in the month in which they occur. A total of payroll by department shall be published monthly in the minutes. (SDCL 6-1-10; See Hdbk., sec. 5.095)

Newspaper designation – The official newspaper must be designated annually or for a period of time specified by the governing body, but not to be less than twelve months. (SDCL 9-12-6)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)