

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

393W0679

SENATE BILL NO. 184

Introduced by: Senators Frerichs, Buhl O'Donnell, Heinert, and Sutton and Representatives Kirschman and McCleerey

1 FOR AN ACT ENTITLED, An Act to prohibit the sale of tax certificates by certain counties.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-23-28.1 be amended to read as follows:

4 10-23-28.1. Notwithstanding the provisions of chapters 10-23, 10-24, and 10-25, no county
5 may sell any tax certificate after July 1, 2015, unless the board of county commissioners adopts
6 a resolution waiving the provisions of this section that prohibit the sale of tax certificates July 1,
7 2015. The county shall be the holder of any tax certificate issued by the county after ~~July 1,~~
8 ~~2006, unless the board of county commissioners adopts a resolution waiving the provisions of~~
9 ~~this section that prohibit the sale of tax certificates July 1, 2015.~~ The county treasurer shall
10 continue to serve notice on the owner of record of the real property, publish notice, and attend
11 to the other administrative provisions imposed by chapter 10-23, 10-24, and 10-25. Nothing in
12 this section affects the holder of any existing tax certificate, the method in which the tax
13 certificate is redeemed, or the sale of real property for taxes or assessments.

