

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

400D0679

HOUSE BILL NO. 1169

Introduced by: Representatives McNenny and Waltman and Senators Kleven, Flowers, and Vitter

1 FOR AN ACT ENTITLED, An Act to revise the length of time during which a county board of
2 equalization may hear assessed valuation appeals.

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

4 Section 1. That § 10-11-25 be amended to read as follows:

5 10-11-25. The county commissioners, or a majority of them, ~~shall~~ constitute a board for the
6 equalization of the assessment of property. Before entering upon the discharge of ~~his~~ their duties,
7 each member of the board shall take an oath to fairly and impartially perform ~~his~~ the duties ~~as~~
8 of a member of the board. The board shall meet for the purpose of hearing appeals and equalizing
9 the assessments of property. The board shall meet annually on the second Tuesday in April at the
10 Office of the Auditor. The board shall continue in session and may adjourn from time to time
11 until all properly filed appeals have been determined and equalization is completed. The board
12 shall adjourn no later than the fourth ~~Tuesday~~ Thursday in April.