

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

249D0619

HOUSE BILL NO. 1213

Introduced by: Representatives McNenny, Brown (Jarvis), Chicoine, Koskan, and Waltman and
Senators Symens, Brown (Arnold), Flowers, Vitter, and Whiting

1 FOR AN ACT ENTITLED, An Act to provide for an appeal of valuation decisions of the
2 secretary of revenue and for the recovery of certain expenses.

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

4 Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any person, firm, corporation, public or private, taxing district, or state department
7 interested, may appeal from the decision of the secretary of revenue in calculating a factor for
8 agricultural and nonagricultural valuations pursuant to § 10-13-37.1. The appeal may be made
9 to the office of hearing examiners or the circuit court in the manner prescribed in chapter 10-11
10 for taking appeals from decisions of the county board of equalization.

11 Section 2. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
12 follows:

13 The circuit court may award disbursements, including reasonable attorneys' fees, in an action
14 brought pursuant to section 1 of this Act by any appellant if the appellant does not prevail in its
15 appeal of any factor calculated in § 10-13-37.1.

16 Section 3. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as

1 follows:

2 On motion, the supreme court may award reasonable attorneys' fees in an action brought to
3 the supreme court pursuant to this Act against any appellant relative to a factor calculated in
4 § 10-13-37.1, if the appellant does not prevail in its appeal. The motion shall be accompanied by
5 counsel's verified itemized statement of costs incurred and legal services rendered.