

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

951D0690

HOUSE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **HB1293** - 2/2/00

Introduced by: Representatives Derby, Duniphan, Fiegen, and Peterson and Senator Hainje

1 FOR AN ACT ENTITLED, An Act to revise the procedure to determine if real estate taxes have
2 been paid before the date due.

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

4 Section 1. That § 10-21-23 be amended to read as follows:

5 10-21-23. On the first day of May of the year after which taxes have been assessed, one-half
6 of all unpaid real estate taxes are delinquent. However, all real estate taxes totaling fifty dollars
7 or less shall be paid in full on or before April thirtieth. On the first day of each month thereafter
8 there shall be added as interest on the delinquent taxes at the Category B rate of interest as
9 established in § 54-3-16. If the other half is not paid on or before the thirty-first day of October
10 of the same year, that also becomes delinquent on November first and the same interest shall
11 attach in the same manner. If the last day of the month falls on a Saturday or Sunday, the tax is
12 due and payable on the last working day. The tax payment shall either be received in the office
13 on the last working day or the tax payment shall be postmarked by the last day of the month that
14 the taxes are due.

1 **BILL HISTORY**

2 1/24/00 First read in House and referred to committee assignment waived. H.J. 201

3 1/25/00 Referred to Local Government.

4 2/1/00 Scheduled for Committee hearing on this date.

5 2/1/00 Local Government Do Pass Amended, Passed, AYES 10, NAYS 3. H.J. 337