

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

168D0117

SENATE BILL NO. 94

Introduced by: Senators Albers and Flowers and Representatives Koskan and Apa

1 FOR AN ACT ENTITLED, An Act to revise the procedure for the combined description of lots
2 or tracts assessed to the same person in the same block for tax purposes.

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

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

5 10-23-4. If two or more lots or tracts in the same block are assessed to the same person, ~~they~~
6 ~~shall~~ the lots or tracts may be designated in one description and charged for at the rate of one
7 lot or tract.