

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

552L0747

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1240 - 02/10/2005

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Gillespie and Dykstra and Senator Broderick

1 FOR AN ACT ENTITLED, An Act to require that notice of certain tax equalization decisions
2 be published.

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

4 Section 1. That § 10-11-26.1 be amended to read as follows:

5 10-11-26.1. The county board of equalization shall give written notice of its decision to be
6 postmarked on or before the Friday following its adjournment to each person owning property
7 on which action was taken and to the clerk of the affected local board of equalization. In
8 addition, the county board of equalization shall publish the minutes in a legal newspaper of the
9 county in the same manner as other proceedings of the board of county commissioners are
10 published.

11 Section 2. That § 10-11-44 be amended to read as follows:

12 10-11-44. Any person, firm, limited liability company, corporation, taxing district,
13 governmental subdivision, or agency interested as described in § 10-11-42 may appeal from a
14 decision of the county board of equalization to the circuit court in and for such county. Such
15 appeal shall be filed within thirty days after of the published notice required by § 10-11-26.1 or



1 the written notice that has been served of the decision ~~of~~ by the county board of equalization
2 ~~and~~, whichever occurred last. The appeal shall be filed in the same manner and upon the same
3 conditions and terms as other appeals may be taken from decisions of a board of county
4 commissioners.