

AN ACT

ENTITLED, An Act to clarify that a tax may not be abated if a tax certificate is outstanding.

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

Section 1. That § 10-18-1 be amended to read as follows:

10-18-1. Unless otherwise expressly provided, if a person, against whom an assessment has been made or a tax levied, claims that the assessment or tax or any part of the assessment or tax is invalid for any reason provided in subdivisions (1) to (6), inclusive, the assessment or tax may be abated, or the tax refunded if paid. The board of county commissioners may abate or refund, in whole or in part, the invalid assessment or tax in the following cases only:

- (1) If an error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in the extension of the tax, to the injury of the complainant;
- (2) If improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment;
- (3) If the complainant or the property is exempt from the tax;
- (4) If the complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;
- (5) If taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;
- (6) If the same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid.

However, no tax may be abated on any real property which has been sold for taxes, while a tax

certificate is outstanding.

An Act to clarify that a tax may not be abated if a tax certificate is outstanding.

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I certify that the attached Act
originated in the
SENATE as Bill No. 180

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 180
File No.
Chapter No.

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Received at this Executive Office
this ___ day of ___,
20___ at ___ M.

By ___
for the Governor

The attached Act is hereby
approved this ___ day of
___, A.D., 20___

Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed ___, 20___
at ___ o'clock ___ M.

Secretary of State

By ___
Asst. Secretary of State