

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

883L0618

SENATE BILL NO. 180

Introduced by: Senators Earley and Kelly and Representative Wick

1 FOR AN ACT ENTITLED, An Act to clarify that a tax may not be abated if a tax certificate is
2 outstanding.

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

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

5 10-18-1. Unless otherwise expressly provided, if ~~any~~ a person, against whom an assessment
6 has been made or a tax levied, claims ~~such that the~~ assessment or tax or any part ~~thereof to be~~
7 of the assessment or tax is invalid for any reason ~~herein stated the same~~ provided in subdivisions
8 (1) to (6), inclusive, the assessment or tax may be abated, or the tax refunded if paid, ~~and the~~
9 . The board of county commissioners is authorized and empowered to may abate or refund, in
10 whole or in part, ~~such invalid assessments or taxes in the manner hereinafter prescribed and the~~
11 invalid assessment or tax in the following cases only:

12 (1) ~~When~~ If an error has been made in any identifying entry or description of the real
13 property, in entering the valuation ~~thereof~~ of the real property or in the extension of
14 the tax, to the injury of the complainant;

15 (2) ~~When~~ If improvements on any real property were considered or included in the
16 valuation ~~thereof~~ of the real property, which did not exist ~~thereon~~ on the real property



1 at the time fixed by law for making the assessment;

2 (3) ~~When~~ If the complainant or the property is exempt from the tax;

3 (4) ~~When~~ If the complainant had no taxable interest in the property assessed against ~~him~~
4 the complainant at the time fixed by law for making the assessments;

5 (5) ~~When~~ If taxes have been erroneously paid or error made in noting payment or issuing
6 receipt ~~therefor~~ for the taxes paid;

7 (6) ~~When~~ If the same property has been assessed against the complainant more than once
8 in the same year, and the complainant produces satisfactory evidence that the tax
9 ~~thereon for such~~ for the year has been paid; ~~provided that no tax shall be abated on~~
10 ~~any real property which has been sold for taxes, while a tax certificate is outstanding.~~

11 However, no tax may be abated on any real property which has been sold for taxes, while
12 a tax certificate is outstanding.