

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

934S0308

HOUSE BILL NO. 1159

Introduced by: Representatives Gibson, Abdallah, Elliott, Fargen, Feickert, Feinstein, Hawley, Kirkeby, Olson (Betty), Russell, Sigdestad, Solum, and Street and Senators Adelstein, Cutler, Hundstad, Krebs, and Lederman

1 FOR AN ACT ENTITLED, An Act to create an ombudsman position to assist taxpayers with
2 property assessment appeals.

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

4 Section 1. The secretary of the Department of Revenue and Regulation shall designate a
5 person in the department to serve part-time as an ombudsman for real property assessment and
6 appeals. The ombudsman's primary responsibility is to inform individuals of the procedures,
7 information, and the rights of each individual during the assessment and appeals process for real
8 property. The ombudsman shall respond to inquires and provide information at all stages of the
9 assessment and appeals process.

10 Section 2. The ombudsman appointed pursuant to section 1 of this Act shall:

- 11 (1) Prepare publications explaining the property assessment and appeals process;
- 12 (2) Prepare a time table for completing various aspects of the property assessment
13 appeals process;
- 14 (3) Provide a list of resources available to any individual requesting assistance;



- 1 (4) Respond to questions about the property assessment appeals process from any
2 individual requesting assistance in good faith;
- 3 (5) Provide training to the directors of equalization and appeal board members on the
4 required procedures for handling property assessment appeals;
- 5 (6) Read the minutes of the local, county, and consolidated equalization boards;
- 6 (7) Record the number of appeals approved and rejected during the appeals process and
7 make that data available to the public; and
- 8 (8) Report to the secretary the types of assistance and information provided and submit
9 recommendations for legislation and rules regarding the property assessment and
10 appeals process.

11 Section 3. The ombudsman appointed pursuant to section 1 of this Act may not:

- 12 (1) Directly encourage any person to either appeal or not appeal any property tax
13 assessment; or
- 14 (2) Advocate for or against any person during any property tax appeal process; or
- 15 (3) Render any legal opinion or render any value judgment concerning the merits of
16 appeal or possible appeal; or
- 17 (4) Recommend the retention of legal counsel.

18 However, the ombudsman may, upon request, discuss the general advisability or desirability of
19 retaining legal counsel for any property tax appeal process.

20 Section 4. The ombudsman is not civilly liable for negligence with regard to any services
21 provided pursuant to this Act.

22 Section 5. The director of equalization shall notify each person appealing a property
23 assessment of the information and services provided by the ombudsman created pursuant to
24 section 1 of this Act and shall enclose a fact sheet detailing relevant information.