

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

717S0128

SENATE BILL NO. 112

Introduced by: Senators Hunhoff (Jean), Bradford, Nelson (Tom), Schlekeway, and Tieszen
and Representatives Magstadt, Cronin, Feickert, Olson (Betty), Schrempp,
and Venner

1 FOR AN ACT ENTITLED, An Act to repeal the provision that requires county treasurers to
2 collect the oldest delinquent property tax first.

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

4 Section 1. That § 10-21-15 be repealed.

5 ~~10-21-15. The county treasurer in collecting taxes shall collect the oldest tax first, and may~~
6 ~~not issue a receipt for the current year until all prior taxes are paid. The existence of a tax receipt~~
7 ~~issued by the county treasurer is conclusive evidence that all prior taxes which are chargeable~~
8 ~~against the property described in the receipt have been fully paid and constitutes a bar to the~~
9 ~~collection of any prior taxes on the property, unless otherwise stated in the receipt. Such~~
10 ~~statement in the receipt shall specifically identify the tax, which is not to be barred by the~~
11 ~~receipt.~~

12 Section 2. That § 10-21-1.1 be amended to read as follows:

13 10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom
14 a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown



1 of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes
2 due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or 10-
3 12-43 and shall be marked by an asterisk. The notice shall include the statement: "INDICATES
4 A LOCAL DECISION TO OPT OUT OF THE TAX LIMITATION." If the local vote to
5 increase taxes had not passed, your taxes would not have included the items marked with an
6 asterisk (*). If the treasurer does not mail the property tax receipts described in §§ 10-21-14 and
7 ~~10-21-15~~, the treasurer shall indicate in the property tax bill or a notice enclosed with the bill
8 that the treasurer does not intend to send a receipt unless requested by the taxpayer. The county
9 treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on
10 the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of
11 the computation of the total tax for an individual. The secretary of revenue and regulation shall
12 prescribe a uniform form which shall be used by the county treasurer for notification of
13 taxpayers as required by this section.