

AN ACT

ENTITLED, An Act to repeal the provision that requires county treasurers to collect the oldest delinquent property tax first.

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

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 That § 10-21-15 be repealed.

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

10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or 10-12-43 and shall be marked by an asterisk. The notice shall include the statement: "INDICATES A LOCAL DECISION TO OPT OUT OF THE TAX LIMITATION." If the local vote to increase taxes had not passed, your taxes would not have included the items marked with an asterisk (*). If the treasurer does not mail the property tax receipts described in § 10-21-14, the treasurer shall indicate in the property tax bill or a notice enclosed with the bill that the treasurer does not intend to send a receipt unless requested by the taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of the computation of the total tax for an individual. The secretary of revenue and regulation shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

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I certify that the attached Act
originated in the
SENATE as Bill No. 112
Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 112
File No.
Chapter No.

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Received at this Executive Office
this ___ day of _____,
20___ at _____ M.
By _____
for the Governor
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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