

AN ACT

ENTITLED, An Act to revise certain provisions concerning the content of annual property tax bill.

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

Section 1. That § 10-21-1.1 be amended to read as follows:

10-21-1.1. The county treasurer shall mail or transmit electronically a written tax bill to each taxpayer against whom a property tax has been assessed. The property tax bill sent to each taxpayer may reflect the breakdown of the tax by tax levies. However, the property tax bill shall at least provide a tax total for each taxing district. A definition shall be provided for any abbreviation used to describe any entity imposing a tax or special assessment. 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 shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

An Act to revise certain provisions concerning the content of annual property tax bill.

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I certify that the attached Act
originated in the
SENATE as Bill No. 145

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 145  
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

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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