**24:52:14:04.  Contents of tax certificate.** A tax certificate shall contain, at a minimum, the following information:

(1)  The name of the tax-certified property;

(2)  The location of the tax-certified property;

(3)  The date of tax certification by the board;

(4)  The effective dates of the tax moratorium on the tax-certified property;

(5)  A list of work items which are subject to the moratorium; and

(6)  The signature of the president of the board or the president's designee.

**Source:** 21 SDR 50, effective September 21, 1994; 24 SDR 73, effective December 4, 1997.

**General Authority:** SDCL 1-19A-5, 1-19A-29.

**Law Implemented:** SDCL 1-19A-20 to 1-19A-24.