**24:52:14:08.  Cancellation of tax certificate.** Within 90 days after notifying the owner of record of a tax-certified property that the board has determined there has been an adverse effect on the property, the board shall act to cancel the tax certificate in accordance with SDCL 1-19A-22.

**Source:** 21 SDR 50, effective September 21, 1994.

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

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