**24:52:14:09.  Notice to county assessor.** At the time the certificate is sent to the owner, the office shall send a letter to the county assessor which describes the provisions of §§ 24:52:14:05, 24:52:14:07, and 24:52:14:08.

 **Source:** 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.