

AN ACT

ENTITLED, An Act to allow certain property tax documents to be transmitted electronically.

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

Section 1. That § 10-6-50 be amended to read as follows:

10-6-50. The director of equalization shall mail or transmit electronically a notice of assessment to each property owner not later than March first. The secretary of revenue shall prescribe uniform information which shall be used by the director of equalization for notification of property owners as required by this section.

Section 2. 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. 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 shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

Section 3. That § 10-22-1 be amended to read as follows:

10-22-1. Between the first and fifteenth day of November in each year, the county treasurer shall prepare and mail or transmit electronically a statement to each person owing mobile home taxes or taxes on a building located on a leased site which are delinquent, except those entered on the uncollectible mobile home tax list or owing by persons known to the treasurer to be dead. The statement shall show the amount of the delinquent mobile home taxes or delinquent taxes on a building located on a leased site computed to the date of the statement and shall notify the person owing the delinquent taxes that unless the delinquent taxes are paid in full on or before the thirtieth day of November, a penalty of one dollar shall be added each year to the delinquent taxes and a notice of the delinquent taxes shall be published in the official newspapers of the county during the week next preceding the third Monday in December.

Section 4. That § 10-23-2.2 be amended to read as follows:

10-23-2.2. If any of the following persons has annually, on or before November fifteenth, on a form prescribed by the Department of Revenue:

- (1) Requested that a notice of sale of the real property be sent to him or her by mail or by electronic means; and
- (2) Paid a three dollar fee to the county treasurer to cover the cost of sending the notice, if requested to be sent by mail,

the county treasurer shall, in addition to the notice required by § 10-23-2, send the notice of sale containing the information set forth in § 10-23-3 to the person in possession of the real property, the person in whose name the property is taxed, the mortgagee named in any unsatisfied mortgage then in force upon the real property, and, if the mortgage has been assigned, to the assignee of the mortgage and to any other person who has or claims an interest in the real estate.

The county treasurer shall send the notice of sale by certified mail, if requested to be sent by mail, to such person at the address as shown on the form. The notice shall contain the information

set forth in § 10-23-3 and shall be mailed or transmitted electronically at least fourteen days before the date of sale.

Section 5. That § 10-23-2.1 be amended to read as follows:

10-23-2.1. In addition to the notice required by § 10-23-2, the county treasurer shall send the notice containing the information set forth in §§ 10-23-2.5 and 10-23-3 by first class mail or by electronic means to:

- (1) Any owner of the real property at the owner's last known address;
- (2) Any person holding a special assessment certificate which is a lien upon the real estate;
- (3) If bonds have been issued in lieu of assessments certificates, to the holder of the bond last maturing; and
- (4) If the property is located in a municipality, to the auditor, clerk, or finance officer of the municipality.

The county treasurer shall mail or transmit electronically the notice at least fourteen days before the day of sale. The county treasurer shall certify, on the tax certificate record book for that tax year, that notice was given in the manner prescribed by this section.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1075

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

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

Attest:

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

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

Attest:

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

House Bill No. 1075

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

=====  
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