

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

645U0098

SENATE ENGROSSED NO. **SB 145** - 02/04/2013

Introduced by: Senators Novstrup (Al), Kirkeby, Maher, Omdahl, and Peters and
Representatives Wick, Haggar (Don), Hoffman, Latterell, Magstadt,
Munsterman, Olson (Betty), and Werner

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the content of
2 annual property tax bill.

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

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

5 10-21-1.1. The county treasurer shall mail or transmit electronically a written tax bill to each
6 taxpayer against whom a property tax has been assessed. ~~Property tax bills~~ The property tax bill
7 sent to ~~taxpayers may~~ each taxpayer shall reflect the breakdown of ~~the tax by tax levies~~ each
8 levy and the tax attributable to the levy and the tax bill shall also show the total levy and total
9 tax amount for each taxing district. A definition shall be provided for any abbreviation used to
10 describe any entity imposing a tax or special assessment. The property tax bill shall also
11 separately state the amount of any taxes due as a result of a local decision to exceed the tax
12 increase limits set forth in § 10-13-36 or 10-12-43 and shall be marked by an asterisk. The
13 notice shall include the statement: "INDICATES A LOCAL DECISION TO OPT OUT OF THE
14 TAX LIMITATION." If the local vote to increase taxes had not passed, your taxes would not



1 have included the items marked with an asterisk (*). If the treasurer does not mail the property
2 tax receipts described in § 10-21-14, the treasurer shall indicate in the property tax bill or a
3 notice enclosed with the bill that the treasurer does not intend to send a receipt unless requested
4 by the taxpayer. ~~The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy~~
5 ~~breakdown is not shown on the tax bill, or upon the taxpayer's request.~~ The annual levy sheet
6 shall contain an example of the computation of the total tax for an individual. The secretary of
7 revenue shall prescribe a uniform form which shall be used by the county treasurer for
8 notification of taxpayers as required by this section.