

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

663A0421

HOUSE BILL NO. 1168

Introduced by: Representatives Cutler, Barker, DeMersseman, Jorgensen, Munson (Donald),
Roe, and Schaunaman and Senator Paisley

1 FOR AN ACT ENTITLED, An Act to require certain tax exempt property to be annually
2 assessed.

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

4 Section 1. That § 10-6-2 be amended to read as follows:

5 10-6-2. All real property subject to taxation and any congregate housing exempt from
6 taxation pursuant to § 10-4-9.3 shall be listed and assessed annually, but the value of such
7 property is to be determined according to its value on the first day of November preceding the
8 assessment.