

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

474A0068

## SENATE BILL NO. 101

Introduced by: Senators Lawler, Dennert, Hunhoff, Hutmacher, Paisley, Reedy, Staggers, and Symens and Representatives Cutler, Schaunaman, Sperry, and Waltman

1 FOR AN ACT ENTITLED, An Act to provide for the payment of property taxes when a portion  
2 of the property has been purchased.

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

4 Section 1. That chapter 10-21 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Any person who has purchased an interest in any real estate causing the property to be  
7 divided may request the director of equalization to divide the assessed value between each  
8 property. The person requesting the assessed value to be divided shall pay the share of taxes  
9 against such real estate without requiring the immediate payment of the taxes charged against  
10 the remaining property. The tax receipt shall show the portion of the taxes paid and the name and  
11 address of the person paying the tax.