

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

366A0086

## SENATE BILL NO. 146

Introduced by: Senators Lange, Albers, and Shoener and Representatives Barker and Schrempp

1 FOR AN ACT ENTITLED, An Act to revise the dates when the auditor reconciles the unpaid  
2 taxes.

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

4 Section 1. That § 10-17-9 be amended to read as follows:

5 10-17-9. The county auditor shall, immediately after preparation of the tax lists, charge the  
6 county treasurer with the amount of the lists as shown in the recapitulation thereof, in a record  
7 prepared for that purpose. The auditor shall also charge ~~such~~ the treasurer in ~~such~~ the tax list  
8 account with all additional assessments made after ~~such~~ the list is prepared; and shall credit the  
9 treasurer with all amounts collected ~~thereon~~, and ~~such~~ any other amounts as may be lawfully  
10 deducted from such lists. The auditor shall reconcile the unpaid taxes shown in the tax lists that  
11 are no more than six years old to the unpaid balance of taxes in the tax list account each ~~June~~  
12 ~~thirtieth~~ and December thirty-first or within thirty days thereafter.