

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

228B0496

HOUSE BILL NO. 1091

Introduced by: Representatives Cutler, Barker, Moore, Peterson (Bill), Schaunaman, and Wick
and Senators Staggers, Brosz, Daugaard, Flowers, and Olson

1 FOR AN ACT ENTITLED, An Act to eliminate certain assessed valuation appeals by public
2 taxing districts and governmental subdivisions.

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

4 Section 1. That § 10-38-30 be amended to read as follows:

5 10-38-30. Any ~~public taxing district, governmental subdivision of this state, or~~ affected utility
6 ~~feeling~~ aggrieved by any decision of the Department of Revenue as to the final assessed valuation
7 of the utility, or the equalization of the utility's valuation, or from any decision relating to the
8 allocation or distribution of ~~such~~ the utility's taxable property among the taxing districts or
9 governmental subdivisions of this state may appeal ~~such~~ the decision to the sixth judicial circuit
10 court in Hughes County. ~~Any utility affected by such appeal shall be a party to such proceeding~~
11 ~~and notice of such appeal shall be given to such utility.~~ Any governmental subdivision or public
12 taxing district affected by the appeal of any utility ~~shall be~~ is entitled to notice of ~~such~~ the
13 proceedings in writing by the appealing party and the affected taxing district ~~shall be~~ is entitled
14 to intervene in ~~such~~ the appeal.