

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

400B0806

## SENATE BILL NO. 232

Introduced by: The Committee on State Affairs at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to revise certain provisions relating to the annual property  
2 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. Each county treasurer shall send a written tax bill to each taxpayer against whom  
6 a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown  
7 of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes  
8 due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or  
9 10-12-43 and also carry the statement "If the vote to increase property taxes had not passed,  
10 your taxes would be . . .". The county treasurer shall provide to a taxpayer a tax levy sheet, if  
11 the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual  
12 levy sheet shall contain an example of the computation of the total tax for an individual. The  
13 secretary of revenue shall prescribe a uniform form which shall be used by the county treasurer  
14 for notification of taxpayers as required by this section.