

AN ACT

ENTITLED, An Act to revise certain provisions relating to the annual property tax bill.

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

Section 1. That § 10-21-1.1 be amended to read as follows:

10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or 10-12-43 and shall be marked by an asterisk. The notice shall include the statement: "INDICATES A LOCAL DECISION TO OPT OUT OF THE TAX LIMITATION." If the local vote to increase taxes had not passed, your taxes would not have included the items marked with an asterisk (*). If the treasurer does not mail the property tax receipts described in §§ 10-21-14 and 10-21-15, the treasurer shall indicate in the property tax bill or a notice enclosed with the bill that the treasurer does not intend to send a receipt unless requested by the taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of the computation of the total tax for an individual. The secretary of revenue shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

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I certify that the attached Act
originated in the

SENATE as Bill No. 87

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 87
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

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STATE OF SOUTH DAKOTA,
SS.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State