

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

736C0589

SENATE BILL NO. 87

Introduced by: Senators Halverson, Brosz, Ham, and Olson and Representatives Diedrich
(Larry), Hunt, and McNenny

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. The 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 shall also carry the statement: "If the vote to increase property taxes had not
10 passed, your taxes would be...". If the treasurer does not mail the property tax receipts described
11 in §§ 10-21-14 and 10-21-15, the treasurer shall indicate in the property tax bill or a notice
12 enclosed with the bill that the treasurer does not intend to send a receipt unless requested by the
13 taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy
14 breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet
15 shall contain an example of the computation of the total tax for an individual. The secretary of
16 revenue shall prescribe a uniform form which shall be used by the county treasurer for

1 notification of taxpayers as required by this section.