

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

736C0589

SENATE LOCAL GOVERNMENT
COMMITTEE ENGROSSED NO. **SB87** -
2/4/99

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 be marked by an asterisk. The notice shall include the statement:
10 "INDICATES A LOCAL DECISION TO OPT OUT OF THE TAX FREEZE." If the local vote
11 to increase taxes had not passed, your taxes would not have included the items marked with an
12 asterisk (*). If the treasurer does not mail the property tax receipts described in §§ 10-21-14 and
13 10-21-15, the treasurer shall indicate in the property tax bill or a notice enclosed with the bill that
14 the treasurer does not intend to send a receipt unless requested by the taxpayer. The county
15 treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on

1 the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of the
2 computation of the total tax for an individual. The secretary of revenue shall prescribe a uniform
3 form which shall be used by the county treasurer for notification of taxpayers as required by this
4 section.

1 **BILL HISTORY**

2 1/21/99 First read in Senate and referred to Local Government. S.J. 146

3 1/27/99 Scheduled for Committee hearing on this date.

4 2/1/99 Scheduled for Committee hearing on this date.

5 2/3/99 Scheduled for Committee hearing on this date.

6 2/3/99 Local Government Do Pass Amended, Passed, AYES 5, NAYS 1. S.J. 316