

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

168D0115

## HOUSE BILL NO. 1146

Introduced by: Representatives Apa, Broderick, Brown (Jarvis), Brown (Richard), Chicoine, Crisp, Hennies, McNenny, and Napoli and Senators Flowers, Albers, Brosz, and Moore

1 FOR AN ACT ENTITLED, An Act to provide a procedure for the collection of delinquent taxes  
2 on leased sites and to revise the notice and publication of delinquent taxes.

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

4 Section 1. That § 10-9-13.1 be amended to read as follows:

5 10-9-13.1. ~~It shall be the duty of the~~ The county treasurer ~~to~~ shall collect the tax imposed  
6 by this chapter upon mobile homes ~~by this chapter~~ and buildings located on leased sites within  
7 sixty days after ~~the same shall become delinquent provided that a distress warrant shall not be~~  
8 ~~issued unless the notification of such delinquency~~ and publication as provided by §§ 10-22-1 ~~to~~  
9 ~~10-22-3, inclusive, shall be~~ and 10-22-2 that the taxes are delinquent is given to the owner and  
10 conditional vendor. However, no distress warrant may be issued unless the owner and  
11 conditional vendor received notice of the delinquency at least forty-five days prior to the issuance  
12 of ~~such~~ the distress warrant.

13 Section 2. That § 10-22-1 be amended to read as follows:

14 10-22-1. Between the first and ~~the fifth days of June~~ fifteenth day of November in each year,  
15 the county treasurer shall prepare and mail a statement to ~~all persons~~ each person owing mobile  
16 home taxes or taxes on a building located on a leased site which are delinquent, except those

1 entered on the uncollectible mobile home tax list or owing by persons known to the treasurer to  
 2 be dead. ~~Such~~ The statement shall ~~be dated the first day of June and shall~~ show the amount of  
 3 ~~such~~ the delinquent mobile home taxes or delinquent taxes on a building located on a leased site  
 4 computed to the date of ~~such~~ the statement and shall ~~contain thereon a statement notifying~~ notify  
 5 the person owing ~~such~~ the delinquent taxes that unless the ~~same~~ delinquent taxes are paid in full  
 6 on or before the thirtieth day of ~~June following~~ November, a penalty of one dollar ~~will~~ shall be  
 7 added each year to the delinquent taxes and ~~that~~ a notice of ~~such~~ the delinquent taxes ~~will~~ shall  
 8 be published in the official newspapers of the county during the week next preceding the ~~fifteenth~~  
 9 ~~day of July~~ third Monday in December.

10 Section 3. That § 10-22-2 be amended to read as follows:

11 10-22-2. During the week next preceding the ~~fifteenth day of July~~ third Monday in December  
 12 in each year, the county treasurer shall publish in each of the official newspapers of the county,  
 13 ~~the names of all persons~~ name of each person whose mobile home taxes or taxes on a building  
 14 located on a leased site are delinquent. ~~Such~~ The notice shall contain the name of each taxpayer  
 15 owing delinquent mobile home taxes or delinquent taxes on a building located on a leased site  
 16 and the aggregate amount ~~thereof in one lump sum~~, including interest and penalty, remaining  
 17 unpaid, ~~but such list need not.~~ The notice does not need to include the name of any ~~such~~  
 18 delinquent taxpayer known to the county treasurer to be dead. The county treasurer shall charge  
 19 and collect in addition to the taxes, penalty and interest, the sum of one dollar against each  
 20 person whose name appears in ~~such~~ the publication, ~~which sum, when collected, shall be paid.~~  
 21 The county treasurer shall deposit the money collected into the county treasury ~~and the.~~ The  
 22 county shall pay to the publisher of ~~each official newspaper~~ the notice the sum of thirty-three  
 23 cents for each name appearing in ~~such publications~~ the notice.

24 Section 4. That § 10-22-3 be repealed.

25 ~~10-22-3. Between the first and fifth days of December in each year, the county treasurer shall~~

1 ~~prepare and mail a statement to all persons whose mobile home taxes became delinquent on the~~  
2 ~~next preceding first day of November. Such statement shall be dated December first and shall~~  
3 ~~show the amount of such delinquent mobile home taxes with interest and penalty computed to~~  
4 ~~the date of such statement and shall contain therein a statement notifying the person owing such~~  
5 ~~delinquent taxes that unless the same are paid in full on or before the thirty-first day of~~  
6 ~~December, following, a penalty of one dollar will be added thereto.~~