

AN ACT

ENTITLED, An Act to provide for an appeal of valuation decisions of the secretary of revenue and for the recovery of certain expenses.

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

Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

Any person, firm, corporation, public or private, taxing district, or state department interested, may appeal from the decision of the secretary of revenue in calculating a factor for agricultural and nonagricultural valuations pursuant to § 10-13-37.1. The appeal may be made to the office of hearing examiners or the circuit court in the manner prescribed in chapter 10-11 for taking appeals from decisions of the county board of equalization.

Section 2. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

Any appeal made pursuant to section 1 of this Act does not prevent the application of the factor calculated by the secretary of revenue pursuant to § 10-13-37.1 pending exhaustion of all appeal rights of the parties to the appeal. If the factor calculated by the secretary of revenue is revised on appeal, appropriate relief shall be provided for that class of property affected in the next budget cycle following the final decision of such appeal.

Section 3. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

The circuit court may award disbursements, including reasonable attorneys' fees, in an action brought pursuant to section 1 of this Act by any appellant if the appellant does not prevail in its appeal of any factor calculated in § 10-13-37.1.

Section 4. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

On motion, the supreme court may award reasonable attorneys' fees in an action brought to the supreme court pursuant to this Act against any appellant relative to a factor calculated in § 10-13-37.1, if the appellant does not prevail in its appeal. The motion shall be accompanied by counsel's verified itemized statement of costs incurred and legal services rendered.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1213

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1213
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State