

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

249D0619

HOUSE TAXATION COMMITTEE ENGROSSED NO. **HB1213** - 2/9/00

Introduced by: Representatives McNenny, Brown (Jarvis), Chicoine, Koskan, and Waltman and
Senators Symens, Brown (Arnold), Flowers, Vitter, and Whiting

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

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

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

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

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

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

1 next budget cycle following the final decision of such appeal.

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

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

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

9 On motion, the supreme court may award reasonable attorneys' fees in an action brought to
10 the supreme court pursuant to this Act against any appellant relative to a factor calculated in
11 § 10-13-37.1, if the appellant does not prevail in its appeal. The motion shall be accompanied by
12 counsel's verified itemized statement of costs incurred and legal services rendered.

1 **BILL HISTORY**

2 1/19/00 First read in House and referred to committee assignment waived. H.J. 144

3 1/20/00 Referred to Judiciary.

4 1/26/00 House of Representatives Referred to Taxation. H.J. 246

5 2/3/00 Scheduled for Committee hearing on this date.

6 2/8/00 Scheduled for Committee hearing on this date.

7 2/8/00 Taxation Do Pass Amended, Passed, AYES 10, NAYS 0. H.J. 501