

# State of South Dakota

SEVENTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2001

336E0422

## HOUSE BILL NO. 1132

Introduced by: Representatives Flowers, Kooistra, and Olson (Mel) and Senators Moore,  
Apa, Daugaard, Koetzle, McIntyre, Olson (Ed), and Volesky

1 FOR AN ACT ENTITLED, An Act to require that certain county assessment records be made  
2 available to local equalization boards.

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

4 Section 1. That § 10-3-28 be amended to read as follows:

5 10-3-28. The director of equalization and the director's deputies shall list or assess the  
6 property described in § 10-3-16 separately as to each incorporated municipality, each organized  
7 civil township, and unorganized territory within or without the county ~~so that~~ and shall deliver  
8 separate complete assessment rolls for each such entity ~~may be delivered by the director~~ to the  
9 local board of equalization of such entities no later than the third Monday in March and to the  
10 board of county commissioners for all unorganized territory, not later than the second Monday  
11 in April of each year, with the proper affidavits or certificates or return as provided by law. A  
12 duplicate copy of the assessment roll shall be furnished each municipality and each organized civil  
13 township that has requested such a copy by resolution of the governing body presented to the  
14 director of equalization before December first. The municipality or township shall pay the cost  
15 of the duplicate copy.

1 Section 2. That § 10-6-44 be amended to read as follows:

2 10-6-44. In districts having local boards of equalization each director of equalization shall,  
3 on or before the third Monday in March, annually make out and deliver to the clerk of ~~such~~ the  
4 local board, or if there is no local board of equalization, then to the county auditor, the  
5 assessment books, lists, rolls, looseleaf books and records, lists, card system, auxiliary and  
6 miscellaneous records, and returns herein provided for. Such books, lists, rolls, and returns are  
7 open to public inspection by all interested persons, until the following Saturday.