

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

474E0470

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 179 - 02/13/2001

Introduced by: Senator de Hueck and Representative Monroe

1 FOR AN ACT ENTITLED, An Act to revise the appeal procedure concerning the factor used
2 for valuing agricultural and nonagricultural property.

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

4 Section 1. That § 10-13-37.2 be amended to read as follows:

5 10-13-37.2. Any person, firm, corporation, public or private, taxing district, or state
6 department interested, may appeal from the decision of the secretary of revenue in calculating
7 a factor for agricultural and nonagricultural valuations pursuant to § 10-13-37.1. The appeal ~~may~~
8 shall be made to the Office of Hearing Examiners or the circuit court ~~in the manner prescribed~~
9 ~~in chapter 10-11 for taking appeals from decisions of the county board of equalization pursuant~~
10 to chapters 1-26 and 1-26D.

11 Section 2. That § 10-13-37.1 be amended to read as follows:

12 10-13-37.1. For purposes of §§ 10-3-41, 10-12-31.1, and 10-13-37, the secretary of revenue
13 shall calculate a factor for each county for the agricultural and nonagricultural valuations. The
14 factor shall be calculated by using the sales of arms-length transactions and the assessments from
15 the preceding assessment year. The secretary shall take into consideration any reappraisals

1 completed by the director of equalization. If there are less than fifteen sales of either class, the
2 secretary shall use the preceding year's sales of that class with current assessments. In the case
3 of agricultural land, sales may also be bridged in from adjoining counties if there are less than
4 fifteen sales. The secretary of revenue shall calculate all factors pursuant to this section no later
5 than March first.

6 Section 3. That § 10-11-43 be amended to read as follows:

7 10-11-43. An appeal from the Office of Hearing Examiners to circuit court may be taken by
8 the parties to the appeal and interveners before the Office of Hearing Examiners. The appeal shall
9 be taken and conducted pursuant to the provisions of chapter 1-26.

10 The venue of the appeal shall be in the circuit court for the county in which the property
11 subject to the appeal is situated. The venue of appeals taken from 10-13-37.2 shall be in either
12 the county in which the property subject to the appeal is situated or to the circuit court for
13 Hughes County, as the appellant may elect.