

AN ACT

ENTITLED, An Act to clarify the procedures for payment of delinquent and subsequent taxes.

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

Section 1. That § 10-24-5 be amended to read as follows:

10-24-5. Any person may redeem property bid off by the treasurer in the name of the county at a tax sale, at any time before the tax deed has been issued by paying the amount of all delinquent taxes with penalty and interest up to the date of redemption and the costs of advertising and selling the property. Upon the payment of the taxes, penalties, interests, and costs, the treasurer shall issue a tax receipt and duplicate for the taxes, penalty, interest, and costs, which shall be entered in the treasurer's cashbook as other tax receipts. The treasurer shall also mark upon the tax duplicate in the treasurer's office opposite the description of the real estate the word, redeemed, with the date and name of the person who redeemed the property.

An Act to clarify the procedures for payment of delinquent and subsequent taxes.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1135

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. 1135
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

=====
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