

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

654J0128

## HOUSE BILL NO. 1135

Introduced by: Representatives Bartling, Gillespie, Hargens, Kraus, and O'Brien and  
Senators Brown, Kloucek, and Koskan

1 FOR AN ACT ENTITLED, An Act to clarify the procedures for payment of delinquent and  
2 subsequent taxes.

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

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

5 10-24-5. Any person may redeem property bid off by the treasurer in the name of the county  
6 at a tax sale, at any time before the tax deed ~~shall have~~ has been issued; by paying the amount  
7 of all delinquent taxes with penalty and interest up to the date of redemption; and the costs of  
8 advertising and selling the ~~same; and upon~~ property. Upon the payment ~~thereof of the taxes,~~  
9 penalties, interests, and costs, the treasurer is required to give the person so redeeming a  
10 ~~certificate of redemption, and he shall at the same time~~ issue a tax receipt and duplicate for the  
11 taxes, penalty, interest, and costs, which shall be entered ~~upon his~~ in the treasurer's cashbook  
12 as other tax receipts. ~~He~~ The treasurer shall also mark upon the tax duplicate in ~~his~~ the  
13 treasurer's office opposite the description of the real estate the word, "redeemed", with the date  
14 and name of the person by whom ~~who~~ redeemed the property.

