

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

744L0411

HOUSE BILL NO. 1091

Introduced by: Representatives Pederson (Gordon) and Howie and Senator Lintz

1 FOR AN ACT ENTITLED, An Act to revise certain dates used for the purpose of determining
2 whether real estate taxes are delinquent.

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

4 Section 1. That § 10-21-23 be amended to read as follows:

5 10-21-23. On the first day of May of the year after which taxes have been assessed, one-half
6 of all unpaid real estate taxes are delinquent. However, all real estate taxes totaling fifty dollars
7 or less shall be paid in full on or before April thirtieth. On the first day of each month thereafter
8 there shall be added as interest on the delinquent taxes at the Category G rate of interest as
9 established in § 54-3-16. If the other half is not paid on or before the thirty-first day of October
10 of the same year, that also becomes delinquent on November first and the same interest shall
11 attach in the same manner. If the last day of April or October falls on a Saturday or Sunday, the
12 tax is due and payable on the last first working day of ~~that~~ the following month. ~~The tax~~
13 ~~payment shall either be received in the office on the last working day or the tax payment shall~~
14 ~~be postmarked by the last day prior to the taxes becoming delinquent. If the last day of April or~~
15 ~~October falls on a Saturday or Sunday, the tax payment shall either be received in the office or~~
16 ~~be postmarked by the first working day of the following month or the taxes become delinquent~~



1 on the second working day of the following month.