

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

735M0518

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 127 - 01/25/2006

Introduced by: Senators McCracken, Dempster, Duniphan, Gray, Hansen (Tom), Kelly, Koetzle, Kooistra, Lintz, Moore, Olson (Ed), and Smidt and Representatives Cutler, Hanks, Hennies, Kraus, O'Brien, Rave, and Roberts

1 FOR AN ACT ENTITLED, An Act to revise the notice of sale of real property for taxes.

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

3 Section 1. That § 10-23-3 be amended to read as follows:

4 10-23-3. The notice required by § 10-23-2 shall contain a notification that all real property
5 on which the taxes of the preceding year or years remain unpaid will be sold; and of the time and
6 place of the sale ~~and the notice must.~~ The notice shall also contain a list of the real property to
7 be sold on which the taxes of the preceding year or years were unpaid as of the close of business
8 on the first Monday of December, the name of the parties, ~~against whom it is assessed~~ who are
9 the owner of record, and the amount of taxes due. The owner of record is the owner of property
10 as recorded in the office of the register of deeds on the first Monday of November.

