

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

825N0611

HOUSE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **HB 1248** - 02/13/2007

Introduced by: Representatives Pitts, Buckingham, Elliott, Hargens, Lust, Turbiville, and
Vehle and Senators Hansen (Tom), Albers, and Bartling

1 FOR AN ACT ENTITLED, An Act to provide information to owners of certain property that
2 had a significant increase in the assessed valuation of the property.

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

4 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 If the assessed valuation of any real property increases by more than twenty percent in a
7 year, the director of equalization shall provide written notice to the property owner, unless the
8 property was subject to an addition, improvement, or change in use or classification. The written
9 notice shall provide:

- 10 (1) Notification of the current assessed valuation, the prior year's assessment, and the
11 percentage increase of the assessed valuation;
- 12 (2) A statement that the director of equalization will provide to the property owner, upon
13 request, sales of comparable property or other information supporting the increased
14 assessed valuation; and
- 15 (3) Information about the appeal process.



1 The secretary of the Department of Revenue and Regulation may promulgate rules, pursuant
2 to chapter 1-26, concerning the form and content of the notice.