

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

447P0526

## HOUSE BILL NO. 1188

Introduced by: Representatives Weems, Feinstein, Gilson, Haverly, Heineman, Hills, Hunt, Novstrup (Al), Pederson (Gordon), Peters, Rausch, Wick, and Willadsen and Senators Napoli, Gant, Knudson, and Maher

1 FOR AN ACT ENTITLED, An Act to require the property tax notification sent to taxpayers to  
2 include taxable value, assessed value, and market value of the property.

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

4 Section 1. That § 10-21-1.1 be amended to read as follows:

5 10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom  
6 a property tax has been assessed. ~~Property tax bills~~ The property tax bill sent to taxpayers may  
7 reflect the breakdown of the tax by tax levies. The property tax bill shall state the taxable value,  
8 assessed value, and market value of the property and shall show how the taxable value was  
9 derived from the assessed value. The property tax bill shall also separately state the amount of  
10 any taxes due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-  
11 36 or 10-12-43 and shall be marked by an asterisk. The notice shall include the statement:  
12 "INDICATES A LOCAL DECISION TO OPT OUT OF THE TAX LIMITATION." If the local  
13 vote to increase taxes had not passed, your taxes would not have included the items marked with  
14 an asterisk (\*). If the treasurer does not mail the property tax receipts described in §§ 10-21-14



1 and 10-21-15, the treasurer shall indicate in the property tax bill or a notice enclosed with the  
2 bill that the treasurer does not intend to send a receipt unless requested by the taxpayer. The  
3 county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not  
4 shown on the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an  
5 example of the computation of the total tax for an individual. The secretary of revenue and  
6 regulation shall promulgate rules pursuant to chapter 1-26 to prescribe a uniform form which  
7 shall be used by the county treasurer for notification of taxpayers as required by this section.