**24:52:14:05.  Filing of tax certificate by county assessor -- Assessment of tax-certified property.** The office shall file the tax certificate with the county assessor within sixty days after board approval. A tax certificate is proof of completed restoration or rehabilitation work, and the county may not consider the increase in value of certified property resulting from that work in assessing the value of the property for the purposes of taxation.

**Source:** 21 SDR 50, effective September 21, 1994; 36 SDR 103, effective December 8, 2009.

**General Authority:** SDCL 1-19A-5, 1-19A-29.

**Law Implemented:** SDCL 1-19A-20 to 1-19A-24.