

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

652P0350

## SENATE BILL NO. 95

Introduced by: Senators Bartling, Albers, Gray, Koetzle, McCracken, Nesselhuf, Olson (Ed),  
and Turbak Berry and Representatives Dykstra, Cutler, Gillespie, Hargens,  
Lucas, Rounds, and Weems

1 FOR AN ACT ENTITLED, An Act to increase certain fees collected by sheriffs for collecting  
2 delinquent property taxes.

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

4 Section 1. That § 10-56-22 be amended to read as follows:

5 10-56-22. The sheriff shall collect the following fees for collecting taxes: ~~one dollar twenty-~~  
6 five dollars for making ~~his~~ the sheriff's return on ~~his~~ the sheriff's warrant of authority; ~~one dollar~~  
7 fifteen dollars for each levy; ~~one dollar ten dollars~~ for each sale; and the necessary costs of  
8 distress and sale. The fees and costs shall be collected from the tax debtor or ~~his~~ the tax debtor's  
9 property. ~~Where~~ If actual travel is made in collecting taxes, the sheriff shall also collect from  
10 the tax debtor or ~~his~~ the tax debtor's property an additional penalty, in lieu of mileage, equal to  
11 fifteen percent of the amount of tax and interest due, which, with all fees and costs collected,  
12 shall be credited to the general fund of the county. The sheriff shall receive mileage, at the rate  
13 provided by law, for each mile actually and necessarily traveled from the official for whom the  
14 tax was collected.

