AN ACT

ENTITLED, An Act to revise certain provisions concerning the freeze on property assessments for disabled and senior citizens.

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

Section 1. That § 10-6A-4 be amended to read as follows:

10-6A-4. The application for the real property tax assessment freeze provided under this chapter shall be annually submitted on or before April first on forms prescribed by the secretary of revenue and regulation. The form shall be made available to the county treasurer who shall, upon request of an applicant, assist the applicant in completing the form. A person failing to comply with the April first deadline for the previous year, but otherwise qualifying for the real property tax assessment freeze provided under this chapter, may petition the board of county commissioners to recalculate the taxes based on the valuation the person would have received under this program and abate the difference in taxes.

Section 2. That § 10-18-2 be amended by adding thereto a NEW SUBDIVISION to read as follows:

The board may abate or refund the taxes pursuant to section 1 of this Act.

An Act to revise certain provisions concerning the freeze on property assessments for disabled and senior citizens.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1232

_____
Chief Clerk

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_____
Speaker of the House

Attest:

_____
Chief Clerk

_____
President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1232
File No. ____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20___

_____
Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20___
at _____ o'clock __ M.

_____
Secretary of State

By _____
Asst. Secretary of State