

State of South Dakota

EIGHTY-SECOND SESSION LEGISLATIVE ASSEMBLY, 2007

267N0267

HOUSE BILL NO. 1118

Introduced by: Representatives Lust, Ahlers, Brunner, Cutler, Dreyer, Elliott, Hanks, Howie, Kirkeby, McLaughlin, Nygaard, Peters, Rausch, Rhoden, and Van Etten and Senators McNenny, Hoerth, Katus, Lintz, McCracken, and Schmidt

1 FOR AN ACT ENTITLED, An Act to permit counties to sell tax certificates.

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

3 Section 1. That § 10-23-28.1 be amended to read as follows:

4 10-23-28.1. Notwithstanding the provisions of chapters 10-23, 10-24, and 10-25, no county
5 may sell any tax certificate after July 1, 2006, unless the board of county commissioners adopts
6 a resolution waiving the provisions of this section that prohibit the sale of tax certificates. The
7 county shall be the holder of any tax certificate issued by the county after July 1, 2006, unless
8 the board of county commissioners adopts a resolution waiving the provisions of this section
9 that prohibit the sale of tax certificates. The county treasurer shall continue to serve notice on
10 the owner of record of the real property, publish notice, and attend to the other administrative
11 provisions imposed by chapter 10-23, 10-24, and 10-25. Nothing in this section affects the
12 holder of any existing tax certificate, the method in which the tax certificate is redeemed, or the
13 sale of real property for taxes or assessments.

