AN ACT

ENTITLED, An Act to require property owners of a homestead who are delinquent in paying their property taxes to notify the county treasurer when they meet certain age requirements.

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

Section 1. That chapter 10-23 be amended by adding thereto a NEW SECTION to read as follows:

Any property owner of a homestead that receives a notice of delinquent taxes or a notice pursuant to § 10-23-2.1 who will be seventy years of age or older by the date of the tax certificate sale for the homestead shall notify the county treasurer prior to the sale that the owner meets the age requirement for the homestead exemption provided pursuant to chapter 43-31. If the owner fails to notify the county treasurer that the owner meets or will meet the age requirement for the homestead exemption, the owner shall be held responsible for any costs incurred related to the sale of the tax certificate and the payment of the taxes and interest on the tax certificate. The notice required by § 10-23-2.1 shall include a statement informing the owner of the requirement imposed by this section and the applicable penalties.

Section 2. That § 10-23-2.1 be amended to read as follows:

10-23-2.1. In addition to the notice required by § 10-23-2, the county treasurer shall send the notice containing the information set forth in § 10-23-3 and section 1 of this Act by first class mail to:

(1) Any owner of the real property at the owner's last known address;

(2) Any person holding a special assessment certificate which is a lien upon the real estate;

(3) If bonds have been issued in lieu of assessments certificates, to the holder of the bond last maturing; and

(4) If the property is located in a municipality, to the auditor, clerk, or finance officer of the

municipality.

The county treasurer shall mail the notice at least fourteen days before the day of sale. The county treasurer shall certify, on the tax certificate record book for that tax year, that notice was given in the manner prescribed by this section.

An Act to require property owners of a homestead who are delinquent in paying their property taxes to notify the county treasurer when they meet certain age requirements.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1126

_____
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. 1126
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