



2021 South Dakota Legislature  
**Senate Bill 41**  
**ENROLLED**

AN ACT

**ENTITLED An Act to revise certain requirements for contesting certificates of assessment.**

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

**Section 1.** That § 10-59-9 be AMENDED.

**10-59-9. Hearing--Request in writing--Court jurisdiction--Amended or additional statements of fact--Payment and appeal.**

Any taxpayer against whom a certificate of assessment is issued may in writing request a hearing before the secretary if the taxpayer believes that the assessment is based upon a mistake of fact or an error of law. The written request for hearing must be received by the secretary within sixty days from the date the certificate of assessment was mailed to the taxpayer by certified mail, and must contain a statement indicating the portion of the assessment being contested and the mistake of fact or error of law the taxpayer believes resulted in an invalid assessment. If the written request for hearing is not received by the secretary within sixty days from the date the certificate of assessment was mailed to the taxpayer by certified mail, no court has jurisdiction over a suit to contest the certificate of assessment. For purposes of this section, if a written request for hearing is sent by United States mail, the date of the postmark placed by the United States postal service shall be considered the date received by the secretary.

Amended or additional statements of facts or errors of law may be made not less than fourteen days prior to the hearing if the hearing examiner determines such additional or amended statements are in the interest of justice and do not prejudice either party. Hearings are conducted and appeals taken pursuant to the provisions of chapters 1-26 and 1-26D. A copy of the hearing examiner's proposed decision, and findings of fact and conclusions of law, shall be served on all parties when furnished to the secretary. If the secretary, pursuant to chapter 1-26D, accepts the proposed decision of the hearing examiner, no court has jurisdiction over an appeal from the final decision of the secretary

unless any amount ordered paid by the secretary is paid or a bond is filed to insure payment of such amount. However, if the final decision of the secretary, pursuant to chapter 1-26D, rejects or modifies the decision of the hearing examiner regarding the amount due on the assessment, an appeal may be taken without payment of the amount ordered to be paid and without filing of a bond. If the secretary's decision is affirmed by the circuit court, no court has jurisdiction over an appeal from the circuit court's decision unless any amount ordered to be paid by the secretary is paid or a bond is filed to insure payment of such amount.

An Act to revise certain requirements for contesting certificates of assessment.

I certify that the attached Act originated in the:  
Senate as Bill No. 41

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_, 2021 at \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of the Senate

By \_\_\_\_\_ for the Governor

\_\_\_\_\_  
President of the Senate

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2021

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2021 at \_\_\_\_\_ o'clock \_\_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 41  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State