



2022 South Dakota Legislature

House Bill 1154

Introduced by: **Representative Chase**

1 **An Act to reduce the number of years of delinquent property taxes required for a**
 2 **county to issue a tax deed on a property.**

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

4 **Section 1. That § 10-26-1 be AMENDED:**

5 **10-26-1.** The treasurer of each county within this state may make a list of all taxes
 6 upon all real property in the county that appear from the tax records to be delinquent for
 7 a period of at least ~~six~~ three years and that have not been satisfied by payment, or
 8 redemption, or sale of real estate, against which such taxes are assessed, to actual
 9 purchasers. The list shall include all such taxes upon any real estate that may at any tax
 10 sale have been bid in for the county, except real estate upon which the county holds school
 11 loans, and shall include all tax judgments against lands that have not been sold or bid off
 12 for the payment of the judgment. If a tax judgment stands against any such real estate,
 13 unsatisfied, the taxes and interest shall be computed as if the judgment had not been
 14 taken, and a sale of the real estate under the provisions of this chapter satisfies the
 15 judgment. The list shall contain a description of each piece or parcel of land and each lot,
 16 block, and addition, upon which taxes have not been paid as specified in this section.
 17 Opposite each description the name of the owner to whom the taxes are assessed, if
 18 known, shall be specified. If the name of the owner is unknown, a statement to that effect
 19 shall be provided. The year for which the taxes are delinquent shall be shown giving the
 20 year and the amount of tax for each year including the penalty and interest for each year
 21 and the total aggregate amount of all taxes delinquent and the penalty and interest. The
 22 year given is deemed inclusive.

23 **Section 2. That § 10-26-4 be AMENDED:**

24 **10-26-4.** On or before October tenth in the year in which the list of unpaid taxes
 25 is prepared by the treasurer and after the filing of the list as required by this chapter, the

1 county treasurer shall give notice that tax deed will issue on the lands described in the
 2 delinquent tax list by serving notice to take tax deed by county on the recorded owner of
 3 the property. Notice shall be served either in person or by registered or certified mail sent
 4 to the recorded owner's last known address and posting a copy of the list at the place
 5 designated by the county commissioners under the provisions of § 17-3-1 in the county
 6 in which the lands are situated. A notice in substantially the following form shall be
 7 attached to the list:

8 "NOTICE TO TAKE TAX DEED BY COUNTY

9 "NOTICE IS HEREBY GIVEN to all persons, firms, or corporations, who have, or
 10 claim any estate, right, title, or interest on, or claim to, or lien upon, any of the several
 11 pieces or parcels or lots of lands described in the list hereto attached. The list of taxes,
 12 including taxes reduced to judgment, upon real estate, which appear from the records in
 13 the office of the county treasurer of the county of _____, State of South Dakota,
 14 which are delinquent for the year as therein shown, which have not been paid for any of
 15 the years as therein shown, having been filed as required by law in the office of the county
 16 treasurer and county auditor of said county of _____, of which the list attached is a
 17 copy, pursuant to the provisions of chapter 10-26 of the South Dakota Codified Laws,
 18 being a proceeding for enforcing the payment of taxes upon real estate for the said county
 19 of _____ remaining delinquent for ~~six~~ three years or more.

20 "NOTICE IS HEREBY GIVEN that the right of redemption will expire AND TAX DEED
 21 will be issued to _____ county upon the expiration of sixty days from the
 22 completed service of this notice unless redemption is made as provided by law.

23 (Signed) _____ Treasurer of _____ county"

24 **Section 3. That § 10-26-5 be AMENDED:**

25 **10-26-5.** The county treasurer shall also give notice of intention to take tax deed
 26 by the county of the property by publishing notice in the designated newspapers of the
 27 county in which the real estate is situated. The notice shall be published at least two
 28 successive weeks before November tenth of the year in which the list is prepared and
 29 filed. The notice shall be substantially in the following form:

30 "NOTICE OF INTENTION TO TAKE TAX DEED BY COUNTY

31 "NOTICE IS HEREBY GIVEN that WHEREAS the taxes remain unpaid upon real
 32 property described in that certain delinquent tax list, which is now on file in the offices of
 33 the county treasurer and county auditor of _____ county of South Dakota,
 34 giving the years of all taxes delinquent for a period of ~~six~~ three years or more immediately

1 preceding the filing of said list as aforesaid, that the right of redemption will expire and
2 TAX DEED will be issued to _____ county upon the expiration of sixty days
3 from the completed service of this notice unless redemption is made as provided by law.

4 (Signed) _____ Treasurer of _____ county"

5 **Section 4. That § 10-26-7 be AMENDED:**

6 **10-26-7.** The treasurer shall execute a tax deed to the county of any piece or
7 parcel or lot of land and shall include in the deed any number of descriptions, which may
8 be substantially in the following form:

9 "I, _____, treasurer of the county of _____ do hereby certify that
10 pursuant to chapter 10-26 of the South Dakota Codified Laws in proceedings to enforce
11 the payment of taxes delinquent upon real estate for ~~six~~ three years or more, in the county
12 of _____, I did on or before the tenth day of September _____, file in my
13 office and in the office of the county auditor, a list of all taxes upon all real property which
14 appear from the tax records to be delinquent, in the office of the county treasurer in said
15 county.

16 "And it appearing that such real property has not been redeemed; that notice of
17 right to redeem has been given as required by law; that sixty days have expired since the
18 completed service of such notice; that such real property was charged on the tax list, and
19 that the same was legally advertised.

20 "NOW, THEREFORE, THIS INDENTURE made this _____ day of _____,
21 _____, by _____, treasurer of said county, party of the first part, and the said
22 _____ county, party of the second part, I do, therefore, pursuant to the statute in
23 such cases made and provided, convey the said piece, parcel or lot or pieces, parcels or
24 lots of land in fee simple to _____ county as provided by said chapter 10-26 of the
25 South Dakota Compiled Laws of 1967, described as follows, to wit: to have and to hold
26 the said mentioned tract or parcel of land, with the appurtenances thereto belonging, to
27 _____ county, the said party of the second part, and its assigns forever, in as full
28 and ample manner as the said treasurer of said county is empowered by law to convey
29 the same.

30 "In Testimony Whereof, the said _____ treasurer of the said county
31 of _____ has hereunto set his hand and seal on the day and year aforesaid.

32 "ATTEST:

33 _____

34 Treasurer of _____ county

1 _____ Auditor of _____ county

2 "ACKNOWLEDGMENT

3 "State of South Dakota

4 County of _____ ss.

5 "On this _____ day of _____, in the year _____, before me
6 personally appeared _____ county treasurer of the said county of _____
7 known to me to be the person who is described in and who executed the within instrument
8 and acknowledged to me that he executed the same.

9 _____
10 _____

11 "Office of Register of Deeds

12 State of South Dakota ss.

13 _____ County

14 "I hereby certify that the within instrument was filed in this office for record on the
15 _____ day of _____ A. D., _____ at _____ o'clock _____ m.,
16 and recorded in Volume _____ of _____ on page _____.

17 REGISTER OF DEEDS

18 By _____ Deputy"