



2023 South Dakota Legislature

House Bill 1110

Introduced by: **Representative Pinnow**

1 **An Act to revise the provisions on procuring a tax deed when the property owner**
2 **has died.**

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

4 **Section 1. That § 10-25-1 be AMENDED:**

5 **10-25-1.** If a tax certificate is sold for taxes and not yet redeemed, the owner or
6 holder of the tax certificate may conduct, or cause to be conducted, a proceeding to
7 procure a tax deed on the real property, as provided by §§ 10-25-2 to 10-25-12, inclusive.
8 A proceeding shall be initiated after three years from the date of the tax certificate sale
9 or at any time thereafter within six years from the date of the tax certificate sale subject
10 to the provisions of §§ 10-25-16 to 10-25-19, inclusive; or, if the owner of the property
11 died, a proceeding to procure a tax deed may be initiated after six months from the
12 conclusion of the intestate proceedings provided in chapter 29A-2, if ownership of the
13 property has not changed before, during, or after the intestate proceedings, but no later
14 than six years from the date of the owner's death. The time period applies equally to the
15 county or any other purchaser of the tax certificate. Any assignee of a tax certificate shall
16 take the tax certificate subject to the time period of the first owner of the tax certificate.