



2023 South Dakota Legislature

House Bill 1164

Introduced by: **Representative Chaffee**

1 **An Act to revise provisions for the sale of tax deeds and to grant the prior owner of**
2 **a property entitlement to proceeds from the sale of tax deeds.**

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

4 **Section 1. That chapter 10-25 be amended with a NEW SECTION:**

5 Following a sale of a tax deed, the tax certificate holder is entitled to collect the
6 amount of taxes, penalty, interest, and other costs. Any remaining moneys from the sale
7 of the tax deed must be returned to the person who owned the property immediately prior
8 to the sale of the tax deed for the property. If the prior owner cannot be found within one
9 year, the remaining moneys must be deposited in the county general fund.