



2026 South Dakota Legislature

Senate Bill 22

Introduced by: The Chair of the Committee on Local Government at the request of the Department of Revenue

1 **An Act to clarify when certification of values is transmitted to the county.**

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

3 **Section 1. That § 10-11-52 be AMENDED:**

4 **10-11-52.** Failure on the part of the Department of Revenue to transmit the
5 certificate required by § 10-11-51, on or before the ~~second~~ fourth Monday of August, does
6 not in any way invalidate the assessment or tax levied, if ~~it~~ the certificate is transmitted
7 to the county auditor within a reasonable time.