



## 2026 South Dakota Legislature

# Senate Bill 208

Introduced by: **Senator Hulse**

1 **An Act to require the award of certain disbursements to prevailing owners and**  
 2 **taxpayers in appeals of property assessments.**

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

4 **Section 1. That § 10-11-45.1 be AMENDED:**

5 **10-11-45.1.** The circuit court may award disbursements, including reasonable  
 6 attorneys' attorney fees, in an action brought to circuit court pursuant to this chapter by  
 7 any appellant relative to the assessment of property, if the appellant does not prevail in  
 8 its the appeal of the property assessment.

9 If an aggrieved owner or taxpayer prevails in the appeal, the court must award  
 10 disbursements and reasonable attorney fees to the owner or taxpayer.

11 **Section 2. That § 10-11-78 be AMENDED:**

12 **10-11-78.** ~~On motion, the Supreme Court may award reasonable attorneys' fees~~  
 13 ~~in~~ In an action brought to the Supreme Court of South Dakota, pursuant to this chapter,  
 14 against any appellant relative to the assessment of property, the court, upon motion:

15 (1) May award reasonable attorney fees, if the appellant does not prevail in ~~its the~~  
 16 appeal of the property assessment. ~~The motion shall be accompanied by counsel's;~~

17 or

18 (2) Must award reasonable attorney fees to any aggrieved owner or taxpayer that  
 19 prevails in the appeal.

20 The attorney for the moving party shall file a verified, itemized statement of costs  
 21 incurred, and legal services rendered, with the motion under this section.