



2026 South Dakota Legislature
Senate Bill 22
ENROLLED

AN ACT

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

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

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

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

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

I certify that the attached Act originated in
the:
Senate as Bill No. 22

Received at this Executive Office
this ____ day of _____,
2026 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby
approved this ____ day of
_____, A.D., 2026

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2026
at _____ o'clock __ M.

Chief Clerk of the House

Secretary of State

Senate Bill No. 22
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State