

2026 South Dakota Legislature

Senate Bill 208**AMENDMENT 208C
FOR THE INTRODUCED BILL**

1 **An Act to require the award of certain disbursements to prevailing owners and**
2 **taxpayers in appeals of property classifications or 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 classification or amount of assessment of property, if the
8 appellant does not prevail in ~~its the~~ appeal of the property classification or amount of
9 assessment.

10 If an aggrieved owner or taxpayer prevails in the ~~appeal~~ reclassification of the
11 property or obtains an assessment resulting in a reduction of the appealed assessment by
12 at least twenty percent, the court must award disbursements and reasonable attorney
13 fees to the owner or taxpayer.

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

15 **10-11-78.** ~~On motion, the Supreme Court may award reasonable attorneys' fees~~
16 ~~in~~ In an action brought to the Supreme Court of South Dakota, pursuant to this chapter,
17 ~~against any appellant~~ relative to the classification or amount of assessment of property,
18 the court, upon motion:

19 (1) May award disbursements, including reasonable attorney fees, if the appellant does
20 not prevail in ~~its the~~ appeal of the reclassification of the property or obtain an
21 assessment. The motion shall be accompanied by counsel's that is lower than the
22 appealed assessment; or

23 (2) Must award disbursements, including reasonable attorney fees ~~to any aggrieved~~
24 owner or taxpayer, to an appellant that prevails in the ~~appeal~~ reclassification of the

1 property or obtains an assessment resulting in a reduction of the appealed
2 assessment by at least twenty percent.

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

AMENDED