



2026 South Dakota Legislature

Senate Bill 208

SENATE JUDICIARY ENGROSSED

Introduced by: **Senator Hulse**

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 reclassification of the property or
 11 obtains an assessment resulting in a reduction of the appealed assessment by at least
 12 twenty percent, the court must award disbursements and reasonable attorney fees to the
 13 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 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 an appellant that
 24 prevails in the reclassification of the property or obtains an assessment resulting
 25 in a reduction of the appealed assessment by at least twenty percent.

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