



2026 South Dakota Legislature

Senate Bill 208

SENATE 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~~ If an aggrieved owner or taxpayer does not prevail in an action
 6 relative to the classification or amount of assessment of property, brought to circuit court
 7 pursuant to this chapter, the circuit court ~~may~~ must award disbursements, including
 8 reasonable ~~attorneys'~~ attorney fees, ~~in an action brought to circuit court pursuant to this~~
 9 ~~chapter by any appellant relative to the assessment of property, if the appellant does not~~
 10 ~~prevail in its appeal of the property assessment to the county.~~

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

15 If an aggrieved owner or taxpayer obtains an assessment resulting in a reduction
 16 of the appealed assessment by less than twenty percent, the court may award
 17 disbursements and reasonable attorney fees to the owner or taxpayer.

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

19 **10-11-78.** ~~On motion, the Supreme Court may award reasonable attorneys' fees~~
 20 ~~in~~ In an action brought to the Supreme Court of South Dakota, pursuant to this chapter,
 21 ~~against any appellant relative to the classification or amount of assessment of property,~~
 22 the court, upon motion:

23 (1) Must award disbursements, including reasonable attorney fees, to the county, if
 24 the appellant aggrieved owner or taxpayer does not prevail in its appeal of the

1 ~~reclassification of the property or obtain an~~ assessment. ~~The motion shall be~~
 2 ~~accompanied by counsel's~~ that is lower than the appealed assessment;

3 (2) Must award disbursements, including reasonable attorney fees, to an aggrieved
 4 owner or taxpayer that prevails in the reclassification of the property or obtains an
 5 assessment resulting in a reduction of the appealed assessment by at least twenty
 6 percent; or

7 (3) May award disbursements, including reasonable attorney fees, to an aggrieved
 8 owner or taxpayer that obtains an assessment resulting in a reduction of the
 9 appealed assessment by less than twenty percent.

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

12 **Section 3. That a NEW SECTION be added to chapter 10-11:**

13 Disbursements may not be awarded to an aggrieved owner or taxpayer pursuant
 14 to § 10-11-45.1 or 10-11-78 if the incorrect classification or property assessment value
 15 was a result of the aggrieved owner or taxpayer hindering the ability of the director of
 16 equalization to properly assess the property.