

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

873Y0063

HOUSE BILL NO. 1079

Introduced by: Representatives Johns, Heinemann, Holmes, Hunhoff, Lust, Otten (Herman), Ring, Schoenfish, Smith, Tieszen, and Turbiville and Senator Otten (Ernie)

1 FOR AN ACT ENTITLED, An Act to establish certain municipal assessment provisions.

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

3 Section 1. That the code be amended by adding a NEW SECTION to read:

4 A municipality may cause the amount of any charges, and interest and penalties on the
5 charges, for water or sewer service rendered or made available to any land within the
6 municipality, which are due and unpaid on the first day of October in each year to be certified
7 by the municipality to the county auditor in the manner provided in § 10-12-7 together with any
8 taxes levied by the municipality for corporate purposes. All amounts so certified shall be
9 inserted by the county auditor upon the tax list of the current year and shall be payable and
10 delinquent at the same time and shall incur penalty and interest and shall be collected by the
11 same procedure as real estate taxes on the same property. In the event of a tax sale or the
12 issuance of a tax deed, the provisions of §§ 9-43-112 and 9-43-113 apply to all amounts so
13 certified and then delinquent, in the same manner as delinquent installments of special
14 assessments.

