

AN ACT

ENTITLED, An Act to revise certain provisions concerning appeals from decisions of county boards of equalization and to declare an emergency.

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

Section 1. That § 10-11-42 be amended to read as follows:

10-11-42. Any person feeling aggrieved by the decision of the county board of equalization relative to the assessment of its property or any taxing district or governmental subdivision or agency in which such property is located, feeling aggrieved by the decision of the county board of equalization may appeal to the Office of Hearing Examiners. An appeal to the Office of Hearing Examiners from a county board of equalization shall be perfected by mailing or by filing a notice of appeal with the chief administrative law judge, Pierre, South Dakota, no later than the third Friday in May. If perfected by mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. The chief administrative law judge shall file a copy of the notice with the county director of equalization within ten days after receipt of notice of appeal. The county director of equalization shall file notice of appeal to the appropriate clerk of the local board of equalization prior to the hearing of the appeal by the Office of Hearing Examiners. The notice shall state informally the substance of the decision appealed from and the grounds upon which appeal is taken. The county board of equalization or any person pecuniarily interested in sustaining its decision, as well as the appellant, may be heard in person or by attorney upon appeals to the Office of Hearing Examiners. Nothing in this section prevents an appeal to the circuit court as provided in § 10-11-44, but an appeal to either tribunal excludes an appeal to the other.

Section 2. Whereas, this Act is necessary for the support of the state government and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

An Act to revise certain provisions concerning appeals from decisions of county boards of equalization and to declare an emergency.

=====

I certify that the attached Act
originated in the

HOUSE as Bill No. 1167

Chief Clerk
=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1167
File No. _____
Chapter No. _____

=====

Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State