

AN ACT

ENTITLED, An Act to revise certain dates pertaining to the equalization of tax assessments.

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

Section 1. That § 10-11-23 be amended to read as follows:

10-11-23. An appeal from the local board of equalization to a county board of equalization shall be perfected by filing a written notice of appeal with the county auditor on or before the first Tuesday in April. Appeals made pursuant to § 10-11-27 shall be perfected by filing a written notice of appeal with the county auditor on or before the first Tuesday in April. The county auditor shall file a copy of the notice of appeal with the appropriate clerk of the local board of equalization prior to the hearing of the appeal by the county board of equalization.

Section 2. That § 10-11-67 be amended to read as follows:

10-11-67. Any resident, feeling aggrieved by anything in the assessment roll, may apply, personally or through an attorney or agent, to the consolidated board of equalization for the correction of alleged errors in the listing or valuation of the resident's property. A notice of a complaint or grievance shall be filed in writing with the county auditor no later than the first Tuesday in April. An appeal to the board shall encompass the aggregate valuation of the property being appealed or the property classification.

An Act to revise certain dates pertaining to the equalization of tax assessments.

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I certify that the attached Act
originated in the

SENATE as Bill No. 67

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 67

File No. _____

Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor

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

Governor

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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