

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

655C0031

## SENATE BILL NO. 67

Introduced by: Senators Lawler, Dennert, Dunn (Rebecca), Ham, and Kleven and  
Representatives Sutton (Duane), Diedtrich (Elmer), and Waltman

1 FOR AN ACT ENTITLED, An Act to revise certain dates pertaining to the equalization of tax  
2 assessments.

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

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

5 10-11-23. An appeal from the local board of equalization to a county board of equalization  
6 shall be perfected by filing a written notice of appeal with the county auditor on or before the  
7 third Tuesday in April. Appeals made pursuant to § 10-11-27 shall be perfected by filing a  
8 written notice of appeal with the county auditor on or before the ~~third~~ first Tuesday in April. The  
9 county auditor shall file a copy of the notice of appeal with the appropriate clerk of the local  
10 board of equalization prior to the hearing of the appeal by the county board of equalization.

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

12 10-11-67. Any resident, ~~personally or through an attorney or agent~~, feeling aggrieved by  
13 anything in the assessment roll, may apply, personally or through an attorney or agent, to the  
14 consolidated board of equalization for the correction of alleged errors in the listing or valuation  
15 of the resident's property. A notice of a complaint or grievance shall be filed in writing with the  
16 county auditor no later than the ~~third~~ first Tuesday in April. An appeal to the board shall

1 encompass the aggregate valuation of the property being appealed or the property classification.