

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

474E0470

SENATE BILL NO. 179

Introduced by: Senator de Hueck and Representative Monroe

1 FOR AN ACT ENTITLED, An Act to revise the appeal procedure concerning the factor used
2 for valuing agricultural and nonagricultural property.

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

4 Section 1. That § 10-13-37.2 be amended to read as follows:

5 10-13-37.2. Any person, firm, corporation, public or private, taxing district, or state
6 department interested, may appeal from the decision of the secretary of revenue in calculating
7 a factor for agricultural and nonagricultural valuations pursuant to § 10-13-37.1. The appeal ~~may~~
8 shall be made to the Office of Hearing Examiners or the circuit court ~~in the manner prescribed~~
9 ~~in chapter 10-11 for taking appeals from decisions of the county board of equalization pursuant~~
10 to chapters 1-26 and 1-26D.