

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

726H0054

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1059 - 02/05/2002

Introduced by: Representatives Brown (Jarvis), Begalka, Broderick, Fryslie, Hennies (Don), Kooistra, McCaulley, Nachtigal, and Sebert and Senators Diedrich (Larry), de Hueck, and Dennert

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning property
2 classifications and assessment appeals.

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

4 Section 1. That § 10-11-16 be amended to read as follows:

5 10-11-16. Any ~~resident~~ property owner or taxpayer of a township or municipality, as an
6 individual or through an attorney or agent, feeling aggrieved by anything in the assessment roll
7 may appeal to the local board of equalization for the correction of alleged errors in the listing or
8 valuation of the person's property. ~~The person shall notify the~~ Any lessee responsible for payment
9 of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may appeal
10 anything in the assessment roll for the correction of alleged errors in the listing or valuation of
11 the leased property. An appeal to the local board of equalization shall be perfected by mailing
12 or by filing a notice of appeal with the clerk of the local board of equalization. If perfected by
13 mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. The
14 clerk of the local board of equalization shall be notified of the appeal no later than the Thursday



1 preceding the third Monday in March. An appeal to the local board shall encompass the
2 aggregate valuation of the property being appealed or the property classification.

3 Section 2. That § 10-11-16.1 be amended to read as follows:

4 10-11-16.1. A local board of equalization shall hear individual valuation, classification, and
5 assessment questions of property owners or taxpayers who have appealed to the local board of
6 equalization, and may make adjustments and corrections in the assessment roll. The board shall
7 notify each appellant of the decision affecting the appellant's property in writing seven days after
8 the adjournment of the local board of equalization.

9 Section 3. That § 10-11-22 be amended to read as follows:

10 10-11-22. Any ~~person~~ property owner or taxpayer feeling aggrieved may appeal from the
11 decision of any local board of equalization to the board of equalization of the county in which
12 the municipality or township is situated.

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

14 10-11-23. An appeal from the local board of equalization to a county board of equalization
15 shall be perfected by mailing or by filing a written notice of appeal with the county auditor on
16 or before the first Tuesday in April. If perfected by mailing, the postmark shall be conclusive
17 evidence regarding the timeliness of the appeal. Appeals made pursuant to § 10-11-27 shall be
18 perfected by filing a written notice of appeal with the county auditor on or before the first
19 Tuesday in April. The county auditor shall file a copy of the notice of appeal with the appropriate
20 clerk of the local board of equalization prior to the hearing of the appeal by the county board of
21 equalization.

22 Section 5. That § 10-11-27 be amended to read as follows:

23 10-11-27. No complaint concerning property assessed in any district having a local board of
24 equalization shall be considered unless it has first been made to such local board, except a

1 nonresident owner or nonresident taxpayer of the taxing district may be heard without such
2 original complaint.

3 Section 6. That § 10-11-42 be amended to read as follows:

4 10-11-42. Any ~~person~~ owner or taxpayer feeling aggrieved by the decision of the county
5 board of equalization relative to the assessment of its property or any taxing district or
6 governmental subdivision or agency in which such property is located, feeling aggrieved by the
7 decision of the county board of equalization may appeal to the Office of Hearing Examiners. An
8 appeal to the Office of Hearing Examiners from a county board of equalization shall be perfected
9 by mailing or by filing a notice of appeal with the chief administrative law judge, Pierre, South
10 Dakota, no later than the third Friday in May. If perfected by mailing, the postmark shall be
11 conclusive evidence regarding the timeliness of the appeal. The chief administrative law judge
12 shall file a copy of the notice with the county director of equalization within ten days after receipt
13 of notice of appeal. The county director of equalization shall file notice of appeal to the
14 appropriate clerk of the local board of equalization prior to the hearing of the appeal by the
15 Office of Hearing Examiners. The notice shall state informally the substance of the decision
16 appealed from and the grounds upon which appeal is taken. The county board of equalization
17 or any person pecuniarily interested in sustaining its decision, as well as the appellant, may be
18 heard in person or by attorney upon appeals to the Office of Hearing Examiners. Nothing in this
19 section prevents an appeal to the circuit court as provided in § 10-11-44, but an appeal to either
20 tribunal excludes an appeal to the other.