

AN ACT

ENTITLED, An Act to revise certain provisions concerning property classifications and assessment appeals.

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

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

10-11-16. Any property owner or taxpayer of a township or municipality, as an individual or through an attorney or agent, feeling aggrieved by anything in the assessment roll may appeal to the local board of equalization for the correction of alleged errors in the listing or valuation of the person's property. Any lessee responsible for payment of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may appeal anything in the assessment roll for the correction of alleged errors in the listing or valuation of the leased property. An appeal to the local board of equalization shall be perfected by mailing or by filing a notice of appeal with the clerk of the local board of equalization. If perfected by mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. The clerk of the local board of equalization shall be notified of the appeal no later than the Thursday preceding the third Monday in March. An appeal to the local board shall encompass the aggregate valuation of the property being appealed or the property classification.

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

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

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

10-11-22. Any property owner or taxpayer feeling aggrieved may appeal from the decision of any

local board of equalization to the board of equalization of the county in which the municipality or township is situated.

Section 4. 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 mailing or by filing a written notice of appeal with the county auditor on or before the first Tuesday in April. If perfected by mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. 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 5. That § 10-11-27 be amended to read as follows:

10-11-27. No complaint concerning property assessed in any district having a local board of equalization shall be considered unless it has first been made to such local board, except a nonresident owner or nonresident taxpayer of the taxing district may be heard without such original complaint.

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

10-11-42. Any owner or taxpayer 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 7. 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 mailed or filed in writing with the county auditor no later than the first Tuesday in April. If the notice is mailed, the postmark shall be conclusive evidence regarding the timeliness of the appeal. An appeal to the board shall encompass the aggregate valuation of the property being appealed or the property classification.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1059

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1059
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State