

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

555C0056

HOUSE BILL NO. 1002

Introduced by: Representatives Napoli, Chicoine, Cutler, McNenny, Pummel, and Smidt and
Senators Madden, Brosz, Dennert, and Olson at the request of the Interim
Taxation Committee

1 FOR AN ACT ENTITLED, An Act to require that certain exempt property be assessed and that
2 the value be published.

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

4 Section 1. That § 10-3-16 be amended to read as follows:

5 10-3-16. The director of equalization, ~~and his deputies,~~ shall assess ~~for taxation~~ all property
6 subject to taxation and all property exempt from taxation pursuant to § 10-4-9.1, 10-4-9.2, 10-4-
7 9.3, 10-4-10 except agricultural land owned by a religious society, or § 10-4-14, except property
8 which the secretary of revenue has been directed to assess, which is situated in the county or
9 municipality for which the director is appointed, including all property located within the
10 corporate limits of municipalities. Each county in this state is an assessment district.

11 Section 2. That § 10-4-15.1 be amended to read as follows:

12 10-4-15.1. The director of equalization shall publish at least six days prior to the last Tuesday
13 of March of each year in the official newspapers published in the county a list showing the legal
14 owner, utilization, the assessed value if assessed pursuant to section 1 of this Act, and a
15 description of all property for which tax-exempt status is claimed under §§ 10-4-9 to 10-4-14,
16 inclusive.

1 Section 3. That § 10-6-2 be amended to read as follows:

2 10-6-2. All real property subject to taxation and all real property exempt from taxation
3 pursuant to § 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-10 except agricultural land owned by a religious
4 society, or § 10-4-14 shall be listed and assessed annually, but the value of such property is to
5 be determined according to its value on the first day of November preceding the assessment.