

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

339H0094

## HOUSE BILL NO. 1088

Introduced by: Representatives Hennies (Don), Brown (Jarvis), Elliott, Hargens, Hennies (Thomas), Peterson (Jim), and Van Gerpen and Senator Stagers

1 FOR AN ACT ENTITLED, An Act to permit appeals to the board of county commissioners for  
2 missing the deadline for filing a property assessment appeal.

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

4 Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Any person feeling aggrieved for missing the deadline to file an appeal pursuant to § 10-11-  
7 16 with the local board of equalization may file an appeal with the board of county  
8 commissioners concerning the circumstances for missing the deadline. The board of county  
9 commissioners may extend or the waive the deadline for filing the appeal with the local board  
10 of equalization or permit the appeal to be heard directly by the board of county commissioners  
11 if it is determined that there is good cause to grant the appeal. No appeal of this decision by the  
12 board of county commissioners is permitted.

13 Section 2. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as  
14 follows:

15 Any person feeling aggrieved for missing the deadline to file an appeal pursuant to § 10-11-



1 67 with the consolidated board of equalization may file an appeal with the board of county  
2 commissioners concerning the circumstances for missing the deadline. The board of county  
3 commissioners may extend or the waive the deadline for filing the appeal with the consolidated  
4 board of equalization or permit the appeal to be heard directly by the board of county  
5 commissioners if it is determined that there is good cause to grant the appeal. No appeal of this  
6 decision by the board of county commissioners is permitted.