

# Study Committee on Property Tax Structure and Tax Burden

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## TITLE OF STUDY

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Study Committee on Property Tax Structure and Tax Burden

## SCOPE OF STUDY

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To study the existing property tax structure; consider means by which the total property tax burden of South Dakotans could be decreased; and to compare the property taxation methods of similar states by examining those states' property tax assessment guidelines, their respective definitions of the tax base, and determination of tax rates.

## COMMITTEE MEMBERS

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