
TAX - SOUTH DAKOTA

Deadwood Stage Run, LLC v. South Dakota Dept. of Revenue

Supreme Court of South Dakota - December 17, 2014 - N.W.2d - 2014 S.D. 90

Taxpayer brought action seeking declaratory judgment prospectively establishing the 2006 assessed valuation of tax incremental district, which consisted of taxpayer's land, as the appropriate tax incremental base, rather than the 2007 valuation. The Circuit Court entered summary judgment in favor of Department of Revenue.

Taxpayer appealed, arguing that in calculating the tax incremental base for a tax incremental district, SDCL chapter 11–9 required the Department to use the last aggregate assessed valuation certified by the Department prior to the date of creation of the tax incremental district.

The Supreme Court of South Dakota held that Department was required to determine aggregate assessed value of the property by using the last previously certified valuation for any buildings or additions completed or removed and to adjust it for the value to the date the district was created. The phrase "last previously certified" in the statute referred only to improvements in the land, and this reading harmonized the statute with other statutes.

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