

BUTTE COUNTY RESOLUTION 2024-16

**A RESOLUTION
ESTABLISHING A TEMPORARY SUSPENSION ON TAX CERTIFICATE SALES**

WHEREAS, SDCL §§ 10-23 et seq. provides for an annual sale of tax certificates for the amount of delinquent property tax due on real property, and


WHEREAS, the constitutionality of South Dakota's statutory scheme for sale and redemption of tax certificates and for issuance of Treasurer's tax deeds has been questioned by the United States Supreme Court in *Tyler v. Hennepin County*, 143 S.Ct. 1369 (2023), and

WHEREAS, it is necessary for legislative changes to ensure that the statutes governing tax certificate redemptions and the issuance of tax deeds does not constitute an unconstitutional and unlawful governmental taking,

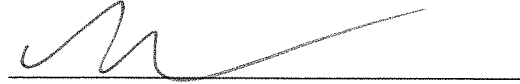
NOW, THEREFORE BE IT RESOLVED that Butte County will temporarily not sell tax certificates for delinquent property taxes payable in 2024, and prior years.

BE IT ALSO RESOLVED that Butte County will not issue Tax Deeds to holders of tax certificates, including certificates held by the County and by third parties, until questions surrounding constitutionality of the tax deed process are resolved.

Approved and adopted this 2nd day of January 2024


~~Stuart~~ James Ager
Chair, Butte County Commission

ATTEST:


Annie Capp
Butte County Auditor