

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

726A0006

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB1135 - 2/5/97

Introduced by: Representatives Jorgensen, Apa, Cutler, and Haley and Senators Thompson and Whiting

1 FOR AN ACT ENTITLED, An Act to revise the definition for single-family occupied dwelling.

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

3 Section 1. That § 10-13-39 be amended to read as follows:

4 10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified
5 for the purpose of taxation. For the purposes of this section, an owner-occupied single-family
6 dwelling is a house, condominium apartment, residential housing consisting of four or less family
7 units, town house, town home, housing cooperatives where membership in the cooperative is
8 strictly limited to stockholder occupants of the building, and manufactured or mobile home as
9 defined in § 32-3-1, which is assessed and taxed as a separate unit, including an attached or
10 unattached garage and the parcel of land upon which the structure is situated as recorded in the
11 records of the director of equalization. ~~The owner of each owner-occupied single-family dwelling~~
12 ~~shall receive a twenty percent credit toward the property taxes, except special assessments,~~
13 ~~payable in 1996.~~ A person may ~~receive a credit on~~ only have one dwelling classified as an
14 owner-occupied single-family dwelling per year. If the owner occupies fifty percent or more of
15 the living space within the dwelling, the entire dwelling is classified as an owner-occupied single

1 family dwelling. If the owner occupies a duplex, triplex, or fourplex, or less than fifty percent of
2 the living space within the dwelling, the portion of the dwelling so occupied shall be classified
3 as an owner occupied single family dwelling.

4 Section 2. That § 10-13-40 be amended to read as follows:

5 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of
6 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county
7 director of equalization stating such person is the owner and occupant of the dwelling as of the
8 assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the
9 dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the dwelling
10 is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by March
11 fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall submit
12 a certificate to the county director of equalization stating such person is the owner and occupant
13 of the dwelling as of the assessment date. The owner-occupant of each manufactured or mobile
14 home shall submit the certificate during the time of registration pursuant to §§ 10-9-3 to 10-9-4,
15 inclusive. The owner-occupant shall sign the certificate under penalty of perjury. If the director
16 of equalization classifies the property as owner-occupied single-family dwelling, it shall retain
17 the classification until such time as the property ownership is transferred or the property has a
18 change in use. The Department of Revenue shall prescribe the form of the certificate. Appeals
19 regarding the owner-occupied classification shall be made directly to the county board of
20 equalization pursuant to § 10-11-23.

1 **BILL HISTORY**

2 January 28 - First read in House and referred to Taxation. H.J. 172

3 January 30 - Scheduled for hearing.

4 February 4 - Scheduled for hearing.

5 February 4 - Passed as amended, AYES 13, NAYS 0. H.J. 287