

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

273A0572

SENATE BILL NO. 140

Introduced by: Senators Staggers, Aker, Lange, Thompson, and Vitter and Representatives Napoli, Brooks, Duenwald, Madden, Matthews, Monroe, Pederson (Gordon), Peterson (Bill), Weber, and Windhorst

1 FOR AN ACT ENTITLED, An Act to revise the criteria for the assessment freeze on the
2 taxation of certain single-family dwellings.

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

4 Section 1. That § 10-6A-2 be amended to read as follows:

5 10-6A-2. Any person making an application under the provisions of this chapter is entitled
6 to a real property tax assessment freeze upon his that person's single-family dwelling if the
7 following conditions are met:

- 8 (1) Has a household income of less than ~~twelve~~ twenty thousand dollars ~~if the household~~
9 ~~is a single-member household; or ; and~~
- 10 (2) ~~Has a household income of less than fifteen thousand dollars if the household is a~~
11 ~~multiple-member household; and~~
- 12 (3) Has owned a single-family dwelling, in fee or by contract to purchase, for at least
13 ~~three years, or has been a resident of South Dakota for at least five years~~ one year and
14 has been a resident of South Dakota for at least one year; and
- 15 (4) Has resided for at least ~~eight months~~ one hundred eighty days of the previous calendar

1 year in the single-family dwelling; and

2 (5) Has established a base year.

3 Section 2. That subdivision (1) of § 10-6A-1 be amended to read as follows:

4 (1) "Base year," for those heads of households who reached sixty-five years of age or
5 became disabled in or prior to 1981, the base year is 1977. For those heads of
6 households who reach sixty-five years of age or become disabled subsequent to 1981,
7 the base year is the year in which they reach the age of sixty-five. For those heads of
8 households who have not qualified for an assessment freeze pursuant to this chapter
9 before the effective date of this Act and who are or reach sixty-five years of age or
10 who are or become disabled after the effective date of this Act, the base year is the
11 year in which they apply and qualify for an assessment freeze pursuant to this Act. In
12 the case of a surviving spouse, the base year is the year which would have been the
13 base year of the deceased spouse;

14 Section 3. That § 10-6A-4 be amended to read as follows:

15 10-6A-4. Applications for the real property tax assessment freeze under this chapter shall be
16 made annually on or before April first on forms prescribed by the secretary of revenue. However,
17 for 1997 only, application for the real property tax assessment freeze under this chapter shall be
18 made annually on or before September first on forms prescribed by the secretary of revenue.
19 Forms shall be made available to county treasurers who shall, upon request of an applicant, assist
20 the applicant in completing the forms.