

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

780A0383

CONFERENCE COMMITTEE ENGROSSED NO.

**SB156** - 3/5/97

Introduced by: Senators Whiting, Aker, Brown (Arnold), Dennert, Drake, Dunn (Rebecca),  
Ham, Johnson (William), Kleven, Staggers, and Thompson and Representatives  
Jorgensen, Apa, Brosz, Hassard, and Madden

1 FOR AN ACT ENTITLED, An Act to revise the definition of a single-family occupied dwelling  
2 and to repeal certain classifications of property.

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

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

5 10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified  
6 for the purpose of taxation. For the purposes of this section, an owner-occupied single-family  
7 dwelling is a house, condominium apartment, town house, town home, housing cooperatives  
8 where membership in the cooperative is strictly limited to stockholder occupants of the building,  
9 dwelling as classified in section 2 of this Act, and manufactured or mobile home as defined in  
10 § 32-3-1, which is assessed and taxed as a separate unit, including an attached or unattached  
11 garage and the parcel of land upon which the structure is situated as recorded in the records of  
12 the director of equalization. ~~The owner of each owner-occupied single-family dwelling shall~~  
13 ~~receive a twenty percent credit toward the property taxes, except special assessments, payable~~  
14 ~~in 1996.~~ A person may ~~receive a credit on~~ only have one dwelling classified as an

1 owner-occupied single-family dwelling ~~per year~~.

2 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
3 follows:

4 Any person may request the director of equalization before August first to specifically  
5 classify certain property for the purpose of taxation if a portion of any property, building, or  
6 structure is occupied by the owner. If the director of equalization determines that such portion  
7 is occupied by the owner, the director of equalization shall assess as a separate unit the portion  
8 of the property, building, or structure occupied and it shall be specifically classified for the  
9 purpose of taxation. An aggrieved person may appeal the decision of the director pursuant to  
10 chapter 1-26D. The director shall act upon the request within thirty days of the date of the  
11 request.

12 Section 4. That § 10-4-31 be repealed.

13 ~~10-4-31. All real property devoted to nationally chartered fraternal organizations as provided  
14 in § 13-58-25 and improvements thereon are hereby specifically classified for purposes of  
15 taxation.~~

16 Section 5. That § 10-4-32 be repealed.

17 ~~10-4-32. Any improvement, on real property classified in § 10-4-31, shall only be taxed on  
18 sixty-five percent of its taxable value. Real property, excluding improvements thereon, classified  
19 in § 10-4-31 is exempt from real property taxes.~~

1 **BILL HISTORY**

2 1/28/97 First read in Senate and referred to Taxation. S.J. 193

3 2/12/97 Scheduled for Committee hearing on this date.

4 2/12/97 Taxation Do Pass Amended, Passed, AYES 8, NAYS 0. S.J. 406

5 2/14/97 Senate Do Pass Amended, Passed, AYES 35, NAYS 0. S.J. 456

6 2/15/97 First read in House and referred to Taxation. H.J. 522

7 2/20/97 Scheduled for Committee hearing on this date.

8 2/20/97 Taxation Do Pass, Passed, AYES 12, NAYS 0. H.J. 601

9 2/21/97 House of Representatives Deferred to another day. H.J. 639

10 2/24/97 House of Representatives Deferred to another day. H.J. 672

11 2/25/97 Motion to Amend, Passed, AYES 39, NAYS 28. H.J. 691

12 2/25/97 Motion to Amend, Passed. H.J. 693

13 2/25/97 House of Representatives Do Pass Amended, Passed, AYES 49, NAYS 19. H.J. 694

14 2/25/97 House of Representatives Title Amended. H.J. 694

15 2/27/97 Senate failed to concur, appoint Conference Committee. S.J. 684

16 3/4/97 Senate Conference committee report not adopted Passed. S.J. 755

17 3/4/97 House of Representatives Conference committee report not adopted Passed. H.J. 839

18 3/5/97 House of Representatives Conference committee report adopted Passed, AYES 58,

19 NAYS 11.

20 3/5/97 Senate Conference committee report adopted Passed, AYES 34, NAYS 0.