

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

780A0383

HOUSE ENGROSSED NO. **SB156** - 2/26/97

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 sections 2 and 3 of this Act, and manufactured or mobile home as
10 defined in § 32-3-1, which is assessed and taxed as a separate unit, including an attached or
11 unattached garage and the parcel of land upon which the structure is situated as recorded in the
12 records of the director of equalization. ~~The owner of each owner-occupied single-family dwelling~~
13 ~~shall receive a twenty percent credit toward the property taxes, except special assessments,~~
14 ~~payable in 1996.~~ A person may ~~receive a credit on~~ only have one dwelling classified as an
15 owner-occupied single-family dwelling ~~per year~~.

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

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

11 Section 3. All real property and any improvements on real property devoted to any nationally
12 chartered fraternal organizations with an active fraternity or sorority chapter authorized and
13 recognized by any South Dakota college or university and if such chapter is a nonprofit and
14 recognized as an exempt organization under section 501(c)(3) or 501(c)(7) of the United States
15 Internal Revenue Code, as amended, and in effect on January 1, 1997, are hereby specifically
16 classified for the purpose of taxation.

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 That § 10-4-31 be repealed.

18 ~~10-4-31. All real property devoted to nationally chartered fraternal organizations as provided~~
19 ~~in § 13-58-25 and improvements thereon are hereby specifically classified for purposes of~~
20 ~~taxation.~~

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 That § 10-4-32 be repealed.

22 ~~10-4-32. Any improvement, on real property classified in § 10-4-31, shall only be taxed on~~
23 ~~sixty-five percent of its taxable value. Real property, excluding improvements thereon, classified~~
24 ~~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 Deferred to another day. H.J. 639

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

11 2/25/97 Motion to Amend, Passed, AYES 39, NAYS 28. H.J. 697

12 2/25/97 Motion to Amend, Passed. H.J. 699

13 2/25/97 House of Representatives Do Pass Amended, Passed, AYES 49, NAYS 19. H.J. 699

14 2/25/97 House of Representatives Title Amended. H.J. 700