

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

780A0383

SENATE TAXATION COMMITTEE ENGROSSED

NO. **SB156** - 2/13/97

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

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, AYES 8, NAYS 0. S.J. 406