

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

187B0553

HOUSE BILL NO. 1228

Introduced by: Representatives Cutler, Broderick, Brooks, Duenwald, Fitzgerald, Kazmerzak, Koetzle, Kredit, McNenny, Richter, Schaunaman, Solum, Waltman, and Weber and Senators Halverson, Aker, Frederick, Lange, Munson (David), Olson, and Staggers

1 FOR AN ACT ENTITLED, An Act to revise the requirements for eligibility for owner-occupied
2 classification.

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

4 Section 1. 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,

1 inclusive. The owner-occupant shall sign the certificate under penalty of perjury. If the director
2 of equalization classifies the property as owner-occupied single-family dwelling, it shall retain
3 the classification until such time as the property ownership is transferred or the property has a
4 change in use. The Department of Revenue shall prescribe the form of the certificate. Appeals
5 regarding the owner-occupied classification shall be made directly to the county board of
6 equalization pursuant to § 10-11-23. When considering the eligibility for owner-occupied
7 classification the county board of equalization or a consolidated board of equalization organized
8 pursuant to § 10-11-66 may waive the certificate filing deadline of March fifteenth and may grant
9 owner-occupied classification if a certificate is filed by the third Tuesday in April and the
10 property meets all other requirements of § 10-13-39 and this section.