

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

453B0408

## SENATE BILL NO. 98

Introduced by: Senators Staggers, Aker, Dennert, Drake, Hainje, Hutmacher, Munson (David),  
and Reedy and Representatives Napoli, Chicoine, Duxbury, Hassard, Kooistra,  
Madden, Monroe, Pummel, Van Gerpen, 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 subdivision (1) of § 10-6A-1 be amended to read as follows:

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

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

1        10-6A-2. Any person making an application under the provisions of this chapter is entitled  
2 to a real property tax assessment freeze upon ~~his~~ that person's single-family dwelling if the  
3 following conditions are met:

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

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 1998 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.