

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

834C0468

## SENATE BILL NO. 161

Introduced by: Senators Daugaard, Brosz, Duxbury, Flowers, Halverson, Hutmacher, Paisley, Shoener, and Symens and Representatives Cutler, Apa, Brown (Richard), Duenwald, Fiegen, Haley, Jaspers, Koskan, McNenny, Napoli, Peterson, Waltman, and Wilson

1 FOR AN ACT ENTITLED, An Act to classify certain manufactured homes as real property for  
2 property tax purposes, to establish a procedure for bringing taxes current and issuing certain  
3 permits, and to establish certain penalties.

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

5 Section 1. That § 10-4-2.4 be amended to read as follows:

6 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured  
7 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1994 or newer. This section  
8 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision  
9 32-7A-1(1).

10 Section 2. That § 10-4-2.6 be amended to read as follows:

11 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1994 or newer, is sold by a  
12 licensed manufactured home dealer, the dealer shall complete the manufactured home listing  
13 form, as prescribed by the secretary of revenue, and send the completed form to the director of  
14 equalization of the county in which the manufactured home was delivered. The form shall be sent  
15 within thirty days after the delivery of the manufactured home.

1 Section 3. That § 10-4-2.4 be amended to read as follows:

2 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured  
3 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1990 or newer. This section  
4 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision  
5 32-7A-1(1).

6 Section 4. That § 10-4-2.6 be amended to read as follows:

7 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1990 or newer, is sold by a  
8 licensed manufactured home dealer, the dealer shall complete the manufactured home listing  
9 form, as prescribed by the secretary of revenue, and send the completed form to the director of  
10 equalization of the county in which the manufactured home was delivered. The form shall be sent  
11 within thirty days after the delivery of the manufactured home.

12 Section 5. The effective date of sections 3 and 4 of this Act is July 1, 2000.

13 Section 6. That § 10-4-2.4 be amended to read as follows:

14 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured  
15 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1985 or newer. This section  
16 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision  
17 32-7A-1(1).

18 Section 7. That § 10-4-2.6 be amended to read as follows:

19 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1985 or newer, is sold by a  
20 licensed manufactured home dealer, the dealer shall complete the manufactured home listing  
21 form, as prescribed by the secretary of revenue, and send the completed form to the director of  
22 equalization of the county in which the manufactured home was delivered. The form shall be sent  
23 within thirty days after the delivery of the manufactured home.

24 Section 8. The effective date of sections 6 and 7 of this Act is July 1, 2001.

25 Section 9. That § 10-4-2.4 be amended to read as follows:

1        10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured  
2 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1977 or newer. This section  
3 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision  
4 32-7A-1(1).

5        Section 10. That § 10-4-2.6 be amended to read as follows:

6        10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1977 or newer, is sold by a  
7 licensed manufactured home dealer, the dealer shall complete the manufactured home listing  
8 form, as prescribed by the secretary of revenue, and send the completed form to the director of  
9 equalization of the county in which the manufactured home was delivered. The form shall be sent  
10 within thirty days after the delivery of the manufactured home.

11        Section 11. The effective date of sections 9 and 10 of this Act is July 1, 2002.

12        Section 12. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
13 follows:

14        If a manufactured home is purchased or moved to a specific site after November first and the  
15 manufactured home is moved, sold, transferred, or reassigned before November first in the  
16 following year, no property taxes are due. The county treasurer shall issue an affidavit stating  
17 that no taxes are due.

18        Section 13. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
19 follows:

20        If a manufactured home is purchased or moved to a specific site on or before November first  
21 and the property has been assessed as real property and the owner of the manufactured home  
22 plans to move, sell, transfer, or reassign the manufactured home before November first in the  
23 following year, the county auditor shall levy a tax by applying the tax levy used for taxes payable  
24 during the current year on other property in the same taxing district. The owner shall pay such  
25 tax in full for the current year, not on a pro rata basis. If the taxes are paid in full, the county

1 treasurer shall issue an affidavit stating that the current year's taxes are paid.

2 Section 14. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
3 follows:

4 If a manufactured home has been assessed as real property and taxes are payable and the  
5 owner of the manufactured home plans to move, sell, transfer, or reassign the manufactured  
6 home before all the current taxes are paid, then the owner shall pay the current taxes in full, not  
7 on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating  
8 that the current year's taxes are paid.

9 Section 15. That § 32-5-16.3 be amended to read as follows:

10 32-5-16.3. Any person who moves a mobile home or manufactured home shall obtain a  
11 permit, as prescribed by the secretary of revenue, from the county treasurer where the home is  
12 located. The permit fee is valid for a single trip from the point of origin to a point of destination  
13 within the state. Before the county treasurer may issue a permit, the owner of the mobile home  
14 or manufactured home shall obtain an affidavit from the county treasurer stating that the current  
15 year's taxes are paid as described in sections 12 to 14, inclusive, of this Act or § 10-9-3. The  
16 permit fee for mobile homes and manufactured homes for use on the public highways is fifteen  
17 dollars. ~~The permit is valid for a single trip from the point of origin to a point of destination~~  
18 ~~within the state.~~ The fees collected shall be credited to the license plate special revenue fund. The  
19 fee and permit imposed by this section does not apply to a new or used mobile home or  
20 manufactured home ~~being delivered from the dealer to the purchaser~~ transported by a dealer  
21 licensed under chapter 32-7A. A violation of this section is a Class 2 misdemeanor.

22 Section 16. That § 32-7A-17 be amended to read as follows:

23 32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall  
24 be accompanied by an affidavit issued by the county treasurer of the county in which the mobile  
25 home or manufactured home is registered, stating that the current year's taxes are paid. The

1 county treasurer shall apply the requirements of section 12 to 14, inclusive, of this Act to  
2 determine if the current year's taxes are paid. No title may be transferred until the taxes under  
3 § 10-9-3 or 10-21-4 are paid. No transfer of title may be completed unless the mobile home or  
4 manufactured home is registered as provided in § 10-9-3 or 10-4-2.6. In any event the title or  
5 manufacturer's statement of origin shall be transferred within thirty days of delivery of the  
6 manufactured home or mobile home. A violation of this section is a ~~Class 2~~ Class 1  
7 misdemeanor.

8 Section 17. That § 32-7A-4.2 be amended by adding thereto a NEW SUBDIVISION to read  
9 as follows:

10 Transporting a used mobile home or manufactured home without an affidavit, from the  
11 county treasurer of the county in which the mobile home or manufactured home is registered,  
12 stating that the current year's taxes are paid.