

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

636D0433

## HOUSE BILL NO. 1077

Introduced by: Representatives Napoli, Apa, Brooks, Brown (Richard), Garnos, Klautt, Koehn, Koskan, Lintz, McCoy, Monroe, Nachtigal, Putnam, Wudel, and Young and Senators Shoener, Brown (Arnold), Duxbury, Hutmacher, Kloucek, Lange, Staggers, and Vitter

1 FOR AN ACT ENTITLED, An Act to revise the requirements for maintaining an owner-  
2 occupied single-family dwelling 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,  
15 inclusive. If the owner-occupant of a manufactured or mobile home fails to submit the certificate

1 by the date or time frame required pursuant to §§ 10-9-3 to 10-9-4, inclusive, it does not affect  
2 the eligibility of the property to be classified as an owner-occupied dwelling. The  
3 owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization  
4 classifies the property, mobile home, or manufactured home as owner-occupied single-family  
5 dwelling, it shall retain the classification until such time as the property ownership is transferred  
6 or the property has a change in use. The new owner-occupant of transferred property which is  
7 already classified as owner-occupied may meet the requirements of this section by completing  
8 and filing the certificate of value required pursuant to § 7-9-7 at the time of the transfer of the  
9 property. If the legal description of property is changed or amended and the owner continues to  
10 reside in the dwelling that is classified as a owner-occupied single-family dwelling, the owner  
11 shall retain the owner-occupied single-family dwelling classification. The Department of Revenue  
12 shall prescribe the form of the certificate and the certificate of value required pursuant to § 7-9-7.  
13 Appeals regarding the owner-occupied classification shall be made directly to the county board  
14 of equalization pursuant to § 10-11-23.