

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

951H0159

HOUSE BILL NO. 1209

Introduced by: Representatives Smidt, Broderick, Pitts, and Sebert and Senators Diedrich
(Larry) and Brown (Arnold)

1 FOR AN ACT ENTITLED, An Act to revise the qualifications for an owner-occupied single-
2 family dwelling classification.

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

4 Section 1. That § 10-13-39 be amended to read as follows:

5 10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified
6 for the purpose of taxation. For the purposes of this section, an owner-occupied single-family
7 dwelling is a house, condominium apartment, residential housing consisting of four or less family
8 units, town house, town home, housing cooperatives where membership in the cooperative is
9 strictly limited to stockholder occupants of the building, dwelling as classified in § 10-13-39.1,
10 and manufactured or mobile home as defined in § 32-3-1, which is assessed and taxed as a
11 separate unit, including an attached or unattached garage and the parcel of land upon which the
12 structure is situated as recorded in the records of the director of equalization. A person may only
13 have one dwelling classified as an owner-occupied single-family dwelling. If the owner occupies
14 fifty percent or more of the living space within the dwelling, the entire dwelling is classified as
15 an owner-occupied single-family dwelling. If the owner occupies a duplex, triplex, or fourplex,



1 or less than fifty percent of the living space within the dwelling, the portion of the dwelling so
2 occupied shall be classified as an owner-occupied single-family dwelling. If the dwelling is
3 occupied by a child of the owner, the child is considered the owner and occupant of the
4 single-family dwelling.