

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

663H0519

SENATE BILL NO. 150

Introduced by: Senators Staggers and Koetzle and Representatives Lange and Garnos

1 FOR AN ACT ENTITLED, An Act to exempt certain full-time teachers from certain property
2 taxes.

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

4 Section 1. If the governing body of the school district adopts a resolution requesting property
5 tax relief for its teachers, then any full-time teacher that resides within the school district where
6 the teacher is employed may apply for an exemption of certain property taxes levied by the
7 school district on an owner-occupied single-family dwelling classified pursuant to § 10-13-39.
8 The school district shall provide the county treasurer a copy of the resolution and a list of each
9 eligible full-time teacher by August first of each year.

10 Section 2. Any claim for a reduction of real property taxes pursuant to this Act shall be made
11 annually on or before September first upon a form prescribed by the secretary of revenue. The
12 county treasurer shall make the form available upon request of an applicant and assist the
13 applicant in completing the application. Each application for a reduction shall include any
14 documentary evidence as the county treasurer deems necessary to assure validity of the
15 application. The applicant is not required to record on the application the amount claimed. The



1 reduction allowed to any full-time teacher making the election shall be computed by the county
2 auditor.

3 Section 3. The county treasurer shall reduce the taxes due and payable in the year next
4 succeeding the year of application from any full-time teacher eligible for a reduction under the
5 provisions of this Act.

6 Section 4. Any full-time teacher aggrieved by the denial by the county treasurer in whole or
7 in part of reduction claimed under this Act may, within thirty days after receiving notice of the
8 denial, demand and is entitled to a hearing before the board of county commissioners.