

State of South Dakota

EIGHTIETH LEGISLATIVE ASSEMBLY, 2005

717L0074

HOUSE ENGROSSED NO. **HB 1002** - 01/24/2005

Introduced by: Representatives Weems, Deadrick, Fryslie, Murschel, and Sebert and Senators Dempster, Hundstad, Kloucek, Knudson, and Peterson (Jim) at the request of the Interim Committee on Property Assessment

1 FOR AN ACT ENTITLED, An Act to revise the requirements for determining whether
2 dwellings are eligible to be classified as owner-occupied single-family dwellings.

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 and that the dwelling is the owner's principal place of
9 residence as defined in § 12-1-4. If the owner occupies two or more dwellings during an
10 assessment year, the owner shall provide the location of any other dwellings that the owner
11 occupies when submitting the certificate. The director of equalization may request additional
12 documentation from the owner when making the determination of eligibility. If any person
13 submits information to the director of equalization contesting the eligibility of a dwelling to be
14 classified as an owner-occupied single-family dwelling, the director of equalization shall review
15 the classification and make a determination of eligibility. The owner shall state on the certificate



1 the portion of the dwelling so occupied by the owner if it is less than fifty percent of the
2 dwelling or if the dwelling is a duplex, triplex, or fourplex. The owner-occupant shall submit
3 the certificate by March fifteenth. The owner of each manufactured or mobile home as defined
4 in § 32-3-1, shall submit a certificate to the county director of equalization stating such person
5 is the owner and occupant of the dwelling as of the assessment date. The owner-occupant of
6 each manufactured or mobile home shall submit the certificate during the time of registration
7 pursuant to §§ 10-9-3 to 10-9-4, inclusive. If the owner-occupant of a manufactured or mobile
8 home fails to submit the certificate by the date or time frame required pursuant to §§ 10-9-3 to
9 10-9-4, inclusive, it does not affect the eligibility of the property to be classified as an
10 owner-occupied dwelling. The owner-occupant shall sign the certificate under penalty of
11 perjury. If the director of equalization classifies the property, mobile home, or manufactured
12 home as owner-occupied single-family dwelling, it shall retain the classification until such time
13 as the property ownership is transferred or the property has a change in use. The new
14 owner-occupant of transferred property which is already classified as owner-occupied may meet
15 the requirements of this section by completing and filing the certificate of value required
16 pursuant to § 7-9-7 at the time of the transfer of the property. If the legal description of property
17 is changed or amended and the owner continues to reside in the dwelling that is classified as a
18 owner- occupied single-family dwelling, the owner shall retain the owner-occupied
19 single-family dwelling classification. The Department of Revenue and Regulation shall
20 prescribe the form of the certificate and the certificate of value required pursuant to § 7-9-7.
21 Appeals regarding the owner-occupied classification shall be made directly to the county board
22 of equalization pursuant to § 10-11-23.

23 Section 2. No amendment to § 10-13-40 made pursuant to section 1 of this Act compels the
24 director of equalization to review any owner-occupied single-family classifications determined

1 before July 1, 2005. However, the director of equalization may review such classifications if
2 information is provided or discovered concerning the eligibility of any dwelling that is classified
3 as an owner-occupied single-family dwelling.