

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

168N0201

## HOUSE BILL NO. 1187

Introduced by: Representatives Haverly, Buckingham, Dennert, Dreyer, Halverson, Hanks, Kirkeby, Peters, and Street and Senators Nesselhuf, Apa, Greenfield, Katus, McCracken, Napoli, and Smidt (Orville)

1 FOR AN ACT ENTITLED, An Act to provide for the abatement or refund of property taxes on  
2 certain owner-occupied single-family dwellings owned by persons in the military.

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

4 Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Any person who is on temporary duty assignment for the military after July 1, 2007, which  
7 causes the person to fail to comply with the application deadline for a property classification as  
8 an owner-occupied single-family dwelling pursuant to §§ 10-13-39 to 10-13-40.3, inclusive, but  
9 otherwise qualifying for the classification provided under this chapter, may petition the board  
10 of county commissioners to recalculate the taxes based on the classification the person would  
11 have received under this chapter and abate or refund the difference in taxes pursuant to chapter  
12 10-18.

13 Section 2. That § 10-18-2 be amended by adding thereto a NEW SUBDIVISION to read as  
14 follows:

15 The board may abate or refund the taxes pursuant to section 1 of this Act.

