



2024 South Dakota Legislature

House Bill 1255

Introduced by: **Representative Randolph**

1 **An Act to establish a property tax exemption for religious societies, and to modify**
 2 **the application requirements for certain property tax exemptions.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-4:**

5 Where a religious society providing religious services in the state owns unimproved
 6 land, that unimproved land is exempt from taxation, for a period not to exceed ten years.

7 **Section 2. That § 10-4-15 be AMENDED:**

8 **10-4-15.** Any person, organization, corporation, or association claiming a property
 9 tax exemption status for any property under §§ 10-4-8.1 to 10-4-14, inclusive, § 10-4-
 10 39, or as may otherwise be provided by law, shall apply for ~~such~~ the exemption to the
 11 county director of equalization on forms prescribed by the secretary of revenue prior to
 12 November first of the tax year.

13 If a property is claimed as exempt from property tax pursuant to §§ 10-4-9 and
 14 section 1 of this Act, and determined by the board of equalization as exempt under § 10-
 15 4-16 for a tax year, the property owner is entitled to the same property tax exemption on
 16 the property for each tax year thereafter without submitting an application in any following
 17 tax year, unless:

- 18 (1) A change in ownership of the property occurs;
 19 (2) The county board of equalization determines the property no longer meets the
 20 requirements of the property tax exemption; or
 21 (3) For property exempt pursuant to section 1 of this Act, the property owner has been
 22 granted the exemption for the maximum number of years allowed under section 1
 23 of that Act.