

# State of South Dakota

NINETIETH SESSION  
LEGISLATIVE ASSEMBLY, 2015

546W0540

## SENATE TAXATION ENGROSSED NO. **SB 119** - 02/20/2015

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Senator Holien and Representative Solum

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding abandoned mobile  
2 and manufactured homes.

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

4 Section 1. That chapter 21-54 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 An owner of an unencumbered, except for taxes owed, mobile home or manufactured home  
7 may voluntarily transfer title of the mobile home or manufactured home, for the sole purpose  
8 of disposal, to the owner of the real property upon which the mobile home or manufactured  
9 home is located. The treasurer shall issue a title to the owner of the real property on which the  
10 mobile home or manufactured home is located, without payment or obligation to pay any taxes  
11 owed on the home at the time of acquisition.

12 Prior to disposal, the owner of the real property shall submit an affidavit for disposal of the  
13 mobile home or manufactured home, and the properly endorsed title, to the county treasurer  
14 verifying that title was transferred for disposal purposes only and that no consideration was



1     exchanged.

2           If the owner of the real property is moving the mobile home or manufactured home as part  
3     of the disposal process, the county treasurer shall issue the permit provided by § 32-5-16.3 to  
4     move the mobile home or manufactured home for disposal purposes without receiving payment  
5     of taxes owed on the mobile home or manufactured home.

6           The owner of the real property has ninety days from the date of the affidavit to dispose of  
7     the mobile home or manufactured home and to surrender the title to the county treasurer. The  
8     county treasurer may allow an additional sixty days for disposal upon request by the owner of  
9     the mobile home or manufactured home upon good cause shown for such additional days. If the  
10    title is not timely surrendered to the county treasurer, the owner of the real property is liable for  
11    all taxes owed on the mobile home or manufactured home.

12          The Department of Revenue shall prescribe the form for the affidavit required by this  
13    section.

14          Section 2. The county treasurer shall deliver the affidavit filed pursuant to section 1 of this  
15    Act to the board of county commissioners after issuance of the permit. Upon receipt of the  
16    affidavit, the board of county commissioners shall abate any taxes owed on the mobile home  
17    or manufactured home pursuant to the provisions of § 21-54-19. However, if the owner of the  
18    real property failed to timely surrender the title to the county treasurer, the board may not abate  
19    any taxes owed on the mobile home or manufactured home.