State of South Dakota

NINETY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2018

519Z0371

STYLE AND FORM VETO ENGROSSED NO. SB 90 - 3/26/2018

Introduced by: Senators White, Ewing, Jensen (Phil), and Soholt and Representatives Johns, Diedrich, Johnson, Rounds, and Turbiville

FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the payment of taxes and fees before transferring title of mobile homes or manufactured homes.

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

Section 1. That § 10-4-2.5 be amended to read:

10-4-2.5. Any transfer or reassignment of a manufactured home classified as real property pursuant to § 10-4-2.4 shall be accompanied by an affidavit, issued by the county treasurer of the county in which the manufactured home is assessed, stating the ~~current year's~~ real property taxes that are due and payable at the time of transfer have been paid in full. No title may be transferred unless the real property taxes under §§ 10-9-3 and 10-21-4 are paid.

Section 2. That § 10-21-37 be amended to read:

10-21-37. If a manufactured home is purchased or moved to a specific site on or before November first and the property has been assessed as real property and the owner of the manufactured home plans to move~~, sell, transfer, or reassign~~ or destroy the manufactured home before November first in the following year, the county auditor shall levy a tax by applying the

100 copies were printed on recycled paper by the South Dakota Legislative Research Council at a cost of $.167 per page.

Insertions into existing statutes are indicated by underscores.
Deletions from existing statutes are indicated by ~~overstrikes~~.

tax levy used for taxes payable during the current year on other property in the same taxing district. The owner shall pay ~~such~~ the tax in full for the current year, not on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating that the current year's taxes are paid. If the manufactured home has been destroyed, the owner shall submit a landfill ticket or proof of destruction to the director of equalization.

Section 3. That § 10-21-38 be amended to read:

10-21-38. If a manufactured home has been assessed as real property and taxes are payable and the owner of the manufactured home plans to move~~, sell, transfer, or reassign~~ or destroy the manufactured home before all the current taxes are paid, then the owner shall pay the current taxes in full, not on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating that the current year's taxes are paid. If the manufactured home has been destroyed, the owner shall submit a landfill ticket or proof of destruction to the director of equalization.

Section 4. That § 10-9-3.2 be amended to read:

10-9-3.2. Any transfer or reassignment of a mobile home title shall be accompanied by an affidavit issued by the county treasurer of the county in which the mobile home is registered, stating that the ~~current year's~~ real property taxes that are ~~paid~~ due and payable at the time of transfer have been paid in full. No title ~~will~~ may be transferred or license plate issued other than on a new mobile home registration until the taxes under § 10-9-3 are paid. No transfer of title ~~shall~~ may be completed unless the mobile home is registered as provided in § 10-9-3.

Section 5. That § 32-7A-17 be amended to read:

32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall be accompanied by an affidavit issued by the county treasurer of the county in which the mobile home or manufactured home is registered, stating that the ~~current year's taxes are paid. The~~

~~county treasurer shall apply the requirements of §§ 10-21-36 to 10-21-39, inclusive, to determine if the current year's~~ taxes that are ~~paid~~ due and payable at the time of transfer have been paid in full. No title may be transferred until the taxes under § 10-9-3 or 10-21-4 are paid. No transfer of title may be completed unless the mobile home or manufactured home is registered as provided in § 10-9-3 or 10-4-2.6. ~~In any event the~~ The title or manufacturer's statement of origin shall be transferred ~~within forty-five days of delivery of the manufactured home or mobile home~~ pursuant to the provisions of §§ 32-3-3.1 and 32-3-27. A violation of this section is a Class 2 misdemeanor.

Section 6. That the code be amended by adding a NEW SECTION to read:

If a manufactured home being sold is reclassified as exempt property, in addition to taxes due and payable at the time of the sale, the current year's real property taxes shall be paid at the time of title transfer.