South Dakota Legislative Research Council

Issue Memorandum 94-17

TAX EXEMPT PROPERTY IN SOUTH DAKOTA UNDER ARTICLE XI, SECTION 6.

There are two sections in the South Dakota Constitution that provide property tax exemptions. Article XI, section 5 provides a property tax exemption for "property of the United States and of the state, county and municipal corporations, both real and personal". Article XI, section 6 provides that "[T]he Legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, property acquired and used exclusively for public highway purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation." The first section is self-executing and needs no statutory language to put the exemption into effect. The second section places a requirement on the Legislature to adopt appropriate legislation to put the section into effect.

This paper will explain the statutory language that the Legislature has adopted under Article XI, section 6 and will analyze the types and amounts of property that are exempt. The enabling legislation for Article XI, section 6 is found in SDCL chapter 10-4. In this chapter of state law the Legislature has defined each of the types of property identified in Article XI, section 6 and provided for full and partial exemptions from all property taxes.

For the purposes of Article XI, section 6, "property taxes" does not apply to special assessments. The state Supreme Court has ruled that "special assessments for local improvements are distinct and different from taxation and a constitutional or statutory exemption from taxation is an exemption from ordinary taxes only and does not include special assessments for local improvements." *Wagner Constr. Co. v. City of Sioux Falls, 71 SD 587, 27 NW 2d 916 (1947).*

Article XI, section 6 requires the Legislature to exempt "property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes". The Legislature has determined that the property must meet two criteria to be exempt from taxation. The first criteria is that the property be owned by the organization seeking tax exempt status. The second criteria is that the property be "used exclusively" for the purpose for which the organization is seeking tax exempt status. To receive a complete exemption both criteria must be satisfied. A partial exemption is available for property which has multiple uses but only to the extent to which the property is used for the exempt purpose.

For property used for religious purposes to be exempt it must be "a building or structure used exclusively for religious purposes, ... a lot owned by a religious society for the exclusive purpose of parking vehicles owned by members of such society and is not rented or leased to nonmembers of such society, is an educational plant owned and operated by a religious society or is a building or

structure used to house any cleric of a religious society." SDCL 10-4-9. The church and parking lot, the parsonage, and religious school are capable of being exempt. Each must be owned and used exclusively for religious purposes, and the parking lot may not be used to generate revenue even if the revenue is used for religious purposes.

The Supreme Court has ruled that just being organized as a religious society would not be sufficient to warrant tax exempt status. In 1922, the court ruled that the principal business of the society must be religious. *State ex rel. Chamberlain v. Hutterische Bruder Gemeinde, 46 SD 189, 191 NW 635 (1922)*. In 1991, the court ruled that to receive a one hundred percent exemption the term "exclusively" had to be strictly construed and that a church camp's exemption had to be prorated since "the camp was rented part of the time during the tax year to persons and organizations not affiliated with the church for nonreligious activities." *Lutherans Outdoors in S.D., Inc. v. South Dakota State Bd. of Equalization, 475 NW 2d 140 (1991)*.

For property used for charitable purposes it must be owned by an "organization or society which devotes its resources to the relief of the poor, distressed or underprivileged." The organization "must receive a majority of its revenue from donations, public funds, membership fees or program fees generated solely to cover operating expenses." The organization "must lessen a governmental burden by providing its services to people who would otherwise use governmental services." The organization "must be nonprofit and recognized as an exempt organization under section 501(c)(3) of the United States Internal Revenue Code." The organization "may not have any of its assets available to any private interest." SDCL 10-4-9.1.

The Legislature has defined and exempted property used for benevolent purposes. A benevolent organization "is any lodge, patriotic organization, memorial association, educational association, cemetery association or similar association." A benevolent organization also includes any "congressionally chartered veterans organization which is nonprofit and recognized as an exempt organization under section 501(c)(4) of the United States Internal Revenue Code." The definition of "benevolent purpose" is "an activity that serves the poor, distressed or underprivileged, promotes the physical or mental welfare of youths or disadvantaged individuals, or relieves a government burden." A benevolent organization "must be nonprofit and recognized as an exempt organization under sections 501(c)(3), 501(c)(7), 501(c)(8), 501(c)(10) or 501(c)(19) of the United States Internal Revenue Code." An educational association is "a group of accredited elementary, secondary or post secondary schools." SDCL 10-4-9.2.

The Legislature has created two exceptions for benevolent organizations. There is no exemption if the property is agricultural land or for any "improved or unimproved property located within a municipality not occupied or directly used in carrying out the primary objective of the benevolent organization owning the same." SDCL 10-4-9.2.

The Legislature has defined and exempted property used for human health care and health care related purposes. A health care organization "must be nonprofit and recognized as an exempt organization under section 501(c)(3) of the United States

Internal Revenue Code." It "may not have any of its assets available to any private interest." The property may be "a hospital, sanitarium, orphanage, mental health center or adjustment training center regulated under chapter 27A-5, asylum, home, resort, congregate housing or camp." SDCL 10-4-9.3.

Congregate housing is health care only "if it is an assisted, independent group-living environment operated by a health care facility licensed under chapter 34-12." The congregate housing must offer "residential accommodations and supporting services primarily for persons at least sixty-two years of age or disabled as defined under chapter 10-6A." The supporting services must include "the ability to provide health care" and "a food service which provides a balanced nutrition program." The health care facility which the congregate housing is associated with "must admit all persons for treatment consistent with the facility's ability to provide medical services required by the patient until such facility is filled to its ordinary capacity and must conform to all regulations of and permit inspections by the South Dakota department of health." SDCL 10-4-9.3.

The Attorney General in an official opinion has stated that "a balanced nutrition program of necessity contemplates more than one meal per day." In addition, a congregate housing unit "does not have to have a doctor or nurse as a full-time staff member," but that "an electronic call device would not be sufficient to meet the `health care' requirements of this section." The Attorney General stated that "the mere presence of cooking facilities on the premises of the individual resident would not constitute a balanced nutrition food service program" but the law "does not require that the food service be physically located at or operated by either the congregate care unit or the health care facility, only that there be such a service and that it provide a program of balanced nutrition," and that the "care unit does not have to have a kitchen on the premises, nor a nutritionist." Opinion No. 88-21.

The Legislature has limited the amount of agricultural land which a charitable, benevolent, or religious organization can own and have exempt from taxation. The agricultural land upon "which the buildings used by such society or institution are situated is exempt from taxation up to but not exceeding eighty acres." All other agricultural land owned by any such organization must be taxed like other property of the same nature. SDCL 10-4-10. The Supreme Court has ruled that "regardless of how many noncontiguous areas it operates there is only one 80-acre exemption." *Lutherans Outdoors in S.D., Inc. v. South Dakota State Bd. of Equalization, 475 NW 2d 140 (1991)*.

The Legislature has specifically stated that if an organization's property consists "of hotel or residence property, or any other class of retail business and such property is used or owned primarily for the purposes of revenue, and not for the primary object of such charitable, benevolent or religious society" that it is not exempt. SDCL 10-4-11.

Many organizations own property that is not completely used for an exempt purpose but qualifies for an exemption for a portion of the property. The taxable portion of the total property is determined by multiplying "the appraised value of the entire property...by the percentage of the entire property used for other than health care, charitable, benevolent or religious purposes. The resulting value" is

then "multiplied by the percentage of time such property is used for other than health care, charitable, benevolent or religious purposes. The resulting value shall be the assessed value for taxation purposes." SDCL 10-4-12.

For property used for education purposes, the property must be "accredited or approved as a school by the accreditation division within the department of education and cultural affairs, by the board of regents or by a nationally recognized accreditation service." If the "educational institution is operated for profit, this exemption applies only to that portion of property which is used exclusively for student housing, student and administrative parking and instructional or administrative purposes." There is no exemption for any property of an educational institution which "consists of agricultural land or improved or unimproved municipal property not occupied or directly used in carrying out the primary object of the educational institution." SDCL 10-4-13.

If the property of a for-profit educational institution is used for exempt and nonexempt purposes there is a formula in statute to determine the portion which is taxable. To determine the taxable value the "appraised value of the entire property" is "multiplied by the percentage of the entire property used for other than student housing, student and administrative parking and instructional or administrative purposes." The value that results from that calculation is then "multiplied by the percentage of time such property is used for other than student housing, student and administrative parking and instructional or administrative purposes." The value that results from that calculation is the institution's assessed value for taxation purposes. SDCL 10-4-13.2.

In 1966, the Supreme Court ruled that this section also applies to private schools. The court reasoned that if the institution provided "at least some substantial part of the educational training which would otherwise be furnished by tax-supported schools" that the private institution should receive the same tax treatment as public schools. The court ruled that "it is not necessary that the courses be accepted and given full faith by the tax-supported colleges and universities." *National College of Business v. Pennington County, 82 SD 391, 146 NW 2d 731 (1966).* The court ruled in 1975 that not all private schools qualify for an exemption. In that case the court ruled that a hairstyling academy "was not exempt from taxation as educational institution" because its "dominant purpose was commercial rather than educational and because it taught only one subject slightly related to subjects taught in public schools." *South Dakota Hairstyling, Inc. v. Minnehaha County, 88 SD 682, 227 NW 2d 431 (1975).*

The exemption for agricultural and horticultural societies is broader than that for religious, charitable, and the others. The Legislature has determined that the "grounds, buildings, and all property belonging to or used exclusively by agricultural and horticultural societies shall be exempt from taxation." SDCL 10-4-14.

Organizations seeking tax exemption must apply to the county director of equalization prior to November first of the tax year. The county director of equalization must examine and review each application and make a recommendation on the taxable or exempt status for all or any part of such property to the county board of equalization at their annual meeting. The director of equalization is required, by the last Tuesday in April of each year, to publish a list

showing the legal owner, utilization, and a description of all property for which tax-exempt status is claimed. The county board of equalization must make a determination on the status of the property in each application.

If the county board of equalization determines that all or any part of the property listed in the application has a taxable status, the board must give the applicant at least seven days' written notice of the board's decision. The applicant must be given an opportunity for a hearing with the board at any current session of the board. The applicant must be given the opportunity to present any information relating to the issue. After the hearing, the board must make a final determination on the status of the property. If the applicant is denied tax-exempt status, the applicant can appeal the decision to circuit court or to the Office of Administrative Hearings.

Once the property of an organization receives tax-exempt status, the exemption begins with the next taxable year. Each year thereafter the organization must file an annual statement with the county director of equalization "on or before January first of each year certifying that the use of such property has not changed during the year." If the organization does not submit the annual statement, the director of equalization reviews the status of the organization's property and may recommend "to the county board of equalization that the status of such property be changed." Property which is under religious or cemetery use need not submit an annual statement unless the use of the property changes. SDCL 10-4-19.

Exemptions are determined "with respect to the ownership and use of such property on the legal assessment day regardless of after acquired or disposed of property." However, if property is transferred from a nonexempt use to an exempt use during a year the nonexempt owner is liable for the taxes "during the year of transfer, proportionate to the length of time such nonexempt person, firm or corporation owned such property, and until the date on which such tax-exempt entity is legally entitled to and has acquired actual possession of such property and is making use of the same for the purposes of the tax-exempt entity." SDCL 10-4-19.1. If property is transferred from an exempt entity to a nonexempt entity during a year the nonexempt entity is liable for taxes on the property "based on an assessment during the year of transfer, proportionate to the length of time such nonexempt person, firm or corporation owns such property." SDCL 10-4-19.2.

The directors of equalization must send to the Department of Revenue copies of the annual statement submitted by tax-exempt organizations. The following charts summarize the statements submitted to the department in 1992 and 1993. The application forms and annual statements are completed by the organizations owning the property and vary considerably in the amount of information contained. The statements ask for the name and address of the organization, the legal description of the property, the category of exemption claimed, the use of the property, the percentage of time the property is used for an exempt purpose, the amount of income, if any, generated from the property, the estimated value of the land and buildings, and the amount of insurance.

Most organizations have no difficulty completing the form until they have to estimate the value of the land and buildings. Many organizations will use the original cost

of the land and buildings, and if the purchase was not too long ago the numbers are relatively accurate. Some of the large organizations with sophisticated accounting will know the depreciated value and will use that amount. Some organizations use the replacement value from their insurance policy. Some organizations do not have any idea of the value of the land or buildings. There are many parcels which have no estimated value.

The following charts provide the number of parcels of property and the total value for land and buildings which are provided by the organization owning the property. No attempt has been made to verify the accuracy of the numbers on the annual statements. The number of parcels for each church or hospital can vary greatly and does not directly correspond with the value. The number of parcels is more of a function of how the property was acquired than the size of the organization's property.

The charts provide the number of parcels and their value by county for religious, benevolent, charitable, health, education, and other. The other category includes those organizations which have a 501(c)(3) exemption from the Internal Revenue Service but do not neatly fit into one of the other groups. Examples include volunteer fire departments, rodeo and roping clubs, nonprofit water supply systems, homeowners associations, hunting and shooting clubs, telecommunications cooperatives, economic development corporations, improvement districts, garden clubs, and community playhouses.

In conclusion, the annual statements and applications from organizations seeking tax-exemption provide much information that the public and elected officials can use to determine the extent of the exemptions given under Article XI, section 6. Collecting better data would be difficult. The exemptions are provided by the constitution and the Legislature has few options it could use to require the exempt organizations to provide more or better information. The counties have little incentive to collect better data since there is no tax revenue resulting from additional effort. The total for all of the exemptions outlined in this paper is $978,936,089, which is 4.5% of the $21,446,227,225 in 1993 total assessed valuation. Religious property is 46.9% of the total exempt property.

COUNTY	NUMBER OF RELIGIOUS PARCELS	VALUE OF RELIGIOUS EXEMPTION
AURORA	16	$ 1,854,500
BEADLE	89	$ 20,415,956
BENNETT	25	$ 918,101
BON HOMME	30	$ 3,848,831
BROOKINGS	103	$ 19,634,517
BROWN	122	$ 28,584,061
BRULE	42	$ 3,350,310
BUFFALO	10	$ 513,402
BUTTE	38	$ 4,145,790
CAMPBELL	24	$ 868,870
CHARLES MIX	59	$ 5,655,883
CLARK	51	$ 3,896,265
CLAY	47	$ 6,651,232
CODINGTON	122	$ 17,505,767
CORSON	42	$ 2,364,075
CUSTER	35	$ 2,849,655
DAVISON	58	$ 10,426,502
DAY	49	$ 3,619,750
DEUEL	33	$ 6,397,100
DEWEY	45	$ 1,702,460
DOUGLAS	21	$ 4,204,785
EDMUNDS	49	$ 4,095,300
FALL RIVER	33	$ 4,696,950
FAULK	25	$ 2,801,080
GRANT	34	$ 7,146,315
GREGORY	55	$ 2,497,076
HAAKON	18	$ 401,650
HAMLIN	61	$ 2,035,800
HAND	34	$ 3,367,550
HANSON	23	$ 7,255
HARDING	54	$ 478,100
HUGHES	34	$ 4,062,100
HUTCHINSON	79	$ 8,150,218
HYDE	12	
JACKSON	5	
JERAULD	20	$ 1,108,925
JONES	11	$ 518,000
KINGSBURY	55	$ 2,631,060
LAKE	60	$ 9,569,040
LAWRENCE	66	$ 7,807,834
LINCOLN	54	$ 9,523,558
LYMAN	22	$ 2,127,060
MC COOK	34	$ 1,211,033
MC PHERSON	26	$ 2,678,695
MARSHALL	32	$ 3,741,800

MEADE	73	$ 10,129,713
MELLETTE	51	$ 778,020
MINER	17	$ 2,329,850
	NUMBER OF	VALUE OF
COUNTY	RELIGIOUS PARCELS	RELIGIOUS EXEMPTION
MINNEHAHA	263	$ 84,984,835
MOODY	61	$ 4,280,350
PENNINGTON	272	$ 63,081,334
PERKINS	45	$ 3,573,165
POTTER	11	$ 4,805,909
ROBERTS	52	$ 4,824,596
SANBORN	24	$ 256,600
SHANNON	49	$ 1,589,500
SPINK	68	$ 4,859,677
STANLEY	8	$ 1,044,550
SULLY	14	$ 887,600
TODD	61	$ 5,115,936
TRIPP	48	$ 2,905,100
TURNER	87	$ 6,655,061
UNION	61	$ 7,710,442
WALWORTH	40	$ 6,719,488
YANKTON	67	$ 12,373,262
ZIEBACH	9	$ 496,369
TOTALS	3,329	$ 458,969,199

COUNTY	NUMBER OF HEALTH PARCELS	VALUE OF HEALTH EXEMPTION
AURORA	2	$ 930,000
BEADLE	19	$ 7,876,438
BENNETT		
BON HOMME	3	$ 4,327,070
BROOKINGS	7	$ 1,600,748
BROWN	42	$ 2,368,545
BRULE	5	$ 6,486,035
BUFFALO		
BUTTE	1	
CAMPBELL	1	$ 191,705
CHARLES MIX	6	$ 6,343,177
CLARK		
CLAY	3	$ 9,780,000
CODINGTON	4	$ 1,158,000
CORSON	1	$ 500,000
CUSTER	2	$ 1,434,487
DAVISON	11	$ 33,675,754
DAY	6	$ 4,237,503
DEUEL	1	$ 982,324
DEWEY	2	$ 81,100
DOUGLAS	1	$ 65,000
EDMUNDS		
FALL RIVER	1	$ 7,034,300
FAULK	1	
GRANT	2	
GREGORY	5	$ 7,216,887
HAAKON	1	
HAMLIN		
HAND	1	$ 2,275,310
HANSON		
HARDING	1	
HUGHES	1	$ 28,628,765
HUTCHINSON	8	$ 2,560,597
HYDE	1	$ 42,134
JACKSON	1	$ 236,000
JERAULD	1	$ 180,355
JONES		
KINGSBURY	1	$ 1,060,378
LAKE	5	$ 2,725,472
LAWRENCE	13	$ 2,917,000
LINCOLN	2	$ 3,831,130
LYMAN	1	$ 100,000
MC COOK	2	$ 1,965,184
MC PHERSON	3	$ 2,860,000

MARSHALL		
MEADE	6	$ 81,000
MELLETTE		
MINER	1	$ 499,741
	NUMBER OF	VALUE OF
COUNTY	HEALTH PARCELS	HEALTH EXEMPTION
MINNEHAHA	45	$ 126,726,338
MOODY	1	$ 13,100
PENNINGTON	13	$ 17,699,098
PERKINS	3	$ 256,500
POTTER	4	$ 1,617,076
ROBERTS	2	$ 3,994,579
SANBORN	1	
SHANNON	1	$ 20,000
SPINK	1	$ 1,000,000
STANLEY		
SULLY	1	$ 38,200
TODD		
TRIPP	4	$ 248,068
TURNER	5	$ 2,797,496
UNION	5	$ 1,472,070
WALWORTH	1	$ 512,000
YANKTON	2	$ 18,015,137
ZIEBACH		
TOTALS	264	$ 320,661,801

COUNTY	NUMBER OF EDUCATION PARCELS	VALUE OF EDUCATION EXEMPTION
AURORA		
BEADLE	7	$ 3,806,860
BENNETT	2	$ 147,000
BON HOMME	1	$ 14,000
BROOKINGS	12	$ 3,707,889
BROWN	17	$ 8,141,953
BRULE		
BUFFALO		
BUTTE	3	$ 200,000
CAMPBELL		
CHARLES MIX		
CLARK	5	$ 112,000
CLAY	3	$ 400,700
CODINGTON		
CORSON		
CUSTER	11	$ 760,379
DAVISON	16	$ 16,339,482
DAY		
DEUEL	1	
DEWEY	1	$ 34,000
DOUGLAS	1	$ 315,000
EDMUNDS		
FALL RIVER		
FAULK	3	$ 57,000
GRANT		
GREGORY		
HAAKON	1	
HAMLIN	2	$ 87,975
HAND	4	$ 384,500
HANSON		
HARDING	1	
HUGHES		
HUTCHINSON	2	$ 630,875
HYDE		
JACKSON		
JERAULD		
JONES		
KINGSBURY		
LAKE	1	
LAWRENCE		
LINCOLN		
LYMAN		
MC COOK		
MC PHERSON		
MARSHALL		

MEADE	4	
MELLETTE	2	
MINER		
	NUMBER OF	VALUE OF
COUNTY	EDUCATION PARCELS	EDUCATION EXEMPTION
MINNEHAHA	59	$ 31,172,864
MOODY		
PENNINGTON	19	$ 13,368,752
PERKINS		
POTTER		
ROBERTS	1	$ 27,000
SANBORN		
SHANNON	1	
SPINK		
STANLEY		
SULLY		
TODD	2	$ 18,585
TRIPP	7	$ 489,000
TURNER		
UNION		
WALWORTH	8	
YANKTON	7	$ 1,314,231
ZIEBACH	1	$ 330,500
TOTALS	204	$ 83,546,045

COUNTY	NUMBER OF CHARITABLE PARCELS	VALUE OF CHARITABLE EXEMPTION
AURORA		
BEADLE	8	$ 300,919
BENNETT	1	$ 47,400
BON HOMME		
BROOKINGS	4	$ 357,945
BROWN	5	$ 330,395
BRULE	5	$ 125,000
BUFFALO	3	$ 12,001
BUTTE		
CAMPBELL	1	$ 260
CHARLES MIX	2	$ 34,000
CLARK		
CLAY	7	$ 1,044,629
CODINGTON	23	$ 7,158,920
CORSON		
CUSTER	3	$ 567,000
DAVISON	25	$ 2,766,129
DAY	2	$ 200,000
DEUEL		
DEWEY	6	$ 349,976
DOUGLAS	1	$ 97,000
EDMUNDS	1	
FALL RIVER	2	$ 11,800
FAULK		
GRANT	1	
GREGORY	2	
HAAKON	1	$ 200
HAMLIN	1	
HAND		
HANSON		
HARDING		
HUGHES	1	$ 35,000
HUTCHINSON	2	$ 18,000
HYDE		
JACKSON		
JERAULD		
JONES		
KINGSBURY		
LAKE	8	
LAWRENCE		
LINCOLN	2	$ 1,880,000
LYMAN		
MC COOK		
MC PHERSON		

MARSHALL	1	
MEADE	6	$ 389,532
MELLETTE	2	$ 76,500
MINER		
	NUMBER OF	VALUE OF
COUNTY	CHARITABLE PARCELS	CHARITABLE EXEMPTION
MINNEHAHA	59	$ 17,237,073
MOODY	2	$ 10,500
PENNINGTON	38	$ 14,821,098
PERKINS	3	$ 689,475
POTTER		
ROBERTS	4	$ 578,340
SANBORN	5	
SHANNON	3	$ 99,000
SPINK	4	$ 57,000
STANLEY		
SULLY		
TODD	5	$ 104,160
TRIPP		
TURNER	1	
UNION	3	$ 29,669
WALWORTH	1	$ 5,000
YANKTON	3	$ 107,246
ZIEBACH	1	$ 137,500
TOTALS	257	$ 49,541,167

COUNTY	NUMBER OF BENEVOLENT PARCELS	VALUE OF BENEVOLENT EXEMPTION
AURORA	11	$ 303,110
BEADLE	29	$ 1,239,694
BENNETT	6	
BON HOMME	13	$ 555,000
BROOKINGS	12	$ 703,145
BROWN	23	$ 5,191,012
BRULE	5	$ 107,500
BUFFALO	3	$ 2,500
BUTTE	11	$ 502,370
CAMPBELL	6	$ 35,610
CHARLES MIX	18	$ 447,750
CLARK	19	$ 251,250
CLAY	18	$ 439,550
CODINGTON	22	$ 1,770,318
CORSON	3	$ 91,600
CUSTER	8	$ 107,000
DAVISON	13	$ 1,435,497
DAY	24	$ 786,800
DEUEL	15	$ 293,675
DEWEY	10	$ 92,820
DOUGLAS	12	$ 201,500
EDMUNDS	9	$ 118,550
FALL RIVER	21	$ 1,940,334
FAULK	17	$ 271,700
GRANT	11	$ 209,410
GREGORY	20	$ 237,760
HAAKON	8	$ 60,000
HAMLIN	13	$ 159,511
HAND	15	$ 299,850
HANSON	7	$ 2,000
HARDING	8	$ 146,700
HUGHES	2	$ 120,608
HUTCHINSON	13	$ 199,500
HYDE	4	
JACKSON	3	$ 28,080
JERAULD	14	$ 158,223
JONES	7	$ 4,300
KINGSBURY	26	$ 571,975
LAKE	17	$ 1,848,400
LAWRENCE	16	$ 1,416,000
LINCOLN	22	$ 669,351
LYMAN	6	$ 90,050
MC COOK	17	$ 252,445
MC PHERSON	9	$ 441,030

MARSHALL	15	$ 162,560
MEADE	16	$ 726,928

COUNTY	NUMBER OF BENEVOLENT PARCELS	VALUE OF BENEVOLENT EXEMPTION
MELLETTE	15	$ 332,350
MOODY	11	$ 196,200
PENNINGTON	61	$ 5,877,760
PERKINS	5	$ 168,375
POTTER	11	$ 733,952
ROBERTS	19	$ 649,520
SANBORN	7	$ 74,500
SHANNON		
SPINK	33	$ 231,600
STANLEY	3	$ 100,000
SULLY	4	$ 408,000
TODD	1	$ 11,250
TRIPP	12	$ 802,690
TURNER	29	$ 337,033
UNION	14	$ 515,000
WALWORTH	21	$ 2,170,200
YANKTON	16	$ 962,400
ZIEBACH	5	$ 21,000
TOTALS	938	$ 47,161,342

COUNTY	NUMBER OF OTHER PARCELS	VALUE OF OTHER EXEMPTION
AURORA		
BEADLE	1	$ 1,500
BENNETT		
BON HOMME	6	$ 1,909,910
BROOKINGS		
BROWN	3	$ 50,425
BRULE	9	$ 692,480
BUFFALO	1	
BUTTE	6	$ 141,680
CAMPBELL		
CHARLES MIX	2	$ 65,000
CLARK	1	
CLAY		
CODINGTON		
CORSON		
CUSTER	9	$ 1,053,500
DAVISON	1	
DAY	4	$ 504,200
DEUEL	8	$ 2,000
DEWEY	5	$ 127,740
DOUGLAS	2	
EDMUNDS		
FALL RIVER	11	$ 4,760,919
FAULK	3	$ 5,765
GRANT	1	$ 112,500
GREGORY	1	$ 90,000
HAAKON	2	
HAMLIN	1	
HAND	1	$ 34,200
HANSON	4	$ 239,500
HARDING		
HUGHES		
HUTCHINSON	5	$ 25,676
HYDE	1	
JACKSON	3	$ 7,650
JERAULD	2	$ 6,000
JONES	3	$ 300,300
KINGSBURY	1	$ 70,000
LAKE		
LAWRENCE	2	$ 264,000
LINCOLN	1	$ 289,400
LYMAN	2	$ 18,000
MC COOK	7	$ 838,086
MC PHERSON	4	$ 56,160

MARSHALL	1	
MEADE	42	$ 655,076
MELLETTE		
	NUMBER OF	VALUE OF
COUNTY	OTHER PARCELS	OTHER EXEMPTION
MINER	2	$ 499,100
MINNEHAHA	6	$ 1,059,800
MOODY	10	$ 297,545
PENNINGTON	47	$ 1,419,491
PERKINS	4	$ 147,990
POTTER	1	$ 3,000
ROBERTS	4	$ 123,641
SANBORN	4	$ 2,250
SHANNON	1	$ 46,000
SPINK	10	$ 235,100
STANLEY	2	$ 225,000
SULLY	2	$ 39,000
TODD		
TRIPP	4	$ 150,000
TURNER	5	$ 1,130,300
UNION	45	$ 1,185,151
WALWORTH	2	$ 1,500
YANKTON	4	$ 170,000
ZIEBACH	3	$ 99,000
TOTALS	309	$ 19,056,535

This issue memorandum was written by Scott C. Peterson, Principal Research Analyst for the Legislative Research Council. It is designed to supply

background information on the subject and is not a policy statement made by the Legislative Research Council.