



TAX-EXEMPT PROPERTY IN SOUTH DAKOTA

This issue memorandum updates and revises an August 1994 memorandum. The information provided in the table is taken from annual statements provided by each party claiming an exemption pursuant to Article XI, § 6 of the South Dakota Constitution. The information provides an indication of the value of exempt property but is not completely accurate due to inconsistencies in the manner in which the property is valued and reported. There are about 5,800 parcels of exempt property listed in the table.

Constitutional Provisions

There are two sections in the South Dakota Constitution that provide property tax exemptions. Article XI, § 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, § 5 is self-executing and needs no statutory language to put the exemption into effect.

Article XI, § 6 provides that "The 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." Article XI, § 6 places a requirement on the Legislature to adopt appropriate legislation to effectuate the section.

This memorandum explains the statutory language that the Legislature has adopted under Article XI, § 6 and analyzes the types and amounts of property that are exempt. The enabling legislation for Article XI, § 6 is found in SDCL 10-4. In this chapter the Legislature has defined each type of property identified in Article XI, § 6 and provided for full and partial exemptions from all property taxes.

For the purposes of Article XI, § 6, the term, property taxes, does not apply to special assessments. The 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, § 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 criterion is that the property is owned by the organization seeking tax-exempt status. The second criterion is that the property is 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 that has multiple uses but only to the extent to which the property is used for the exempt purpose.

Statutory Provisions and Case Law

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 is not 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 (S.D. 1991).

For property used for charitable purposes to be exempt, 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 Opinion 88-21 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 "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."

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 "used exclusively for charitable, benevolent or religious purposes 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 (S.D. 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" 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.

In 1966, the Supreme Court ruled that SDCL 10-4-13 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).

If the property owned by an educational institution is used for exempt and nonexempt purposes there is a formula in statute to determine the portion that 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.

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.

Application Process

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 its 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 is taxable, 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 Hearing Examiners.

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 that 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.

Annual Statements

The directors of equalization must send to the Department of Revenue copies of the annual statement submitted by tax-exempt organizations. The appended tables summarize the statements submitted to the department in 1997 through 1999. 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 little difficulty completing the form except for estimating 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. Other organizations have no realistic idea of the value of the land or buildings.

There are several parcels that have no estimated building or insured value listed in the report, for example, McKennan Hospital. Some organizations list an insurance value that represents a value that is much more building value, for example, a day care center/sick care center owned by the Rapid City General Hospital shows a building value of \$38,150 and an insured value of 120 million dollars. So there are some obvious inconsistencies in the data, but the data does show that there is a substantial sum of property exempted from taxation.

The appended table provides the number of parcels of property and the total value for land and buildings that 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 reported than the size of the organization's property.

The table provides the number of parcels and their value by county for the following categories: benevolent, charitable, health, education, other, and religious. In some instances it appears that counties include in this report the value of political subdivisions such as sanitary districts and water user districts which are exempt under Article XI, § 5. The other category includes those organizations that have an exemption 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, senior citizen centers, landfills, improvement districts, garden clubs, and community playhouses.

Conclusion

The annual statements and applications from organizations seeking a property tax exemption provide much information that the public and elected officials can use to determine the extent of the exemptions given under Article XI, § 6. Collecting better data would be difficult under the current system. The counties have little incentive to collect better data since there is no tax revenue resulting from any additional effort. The exemptions are generally provided by the Constitution, but the Legislature could require the exempt organizations to provide more or better information. But this extra effort

may serve little purpose, unless the Legislature intends to change the language in the enabling statutes for Article XI, § 6 to either expand or narrow the application of this constitutional provision or to more strictly apply the current limitations provided in statute.

The total land and building value for the exemptions identified in this memorandum is 1.4 billion dollars, which

is more than five percent of the 25.8 billion dollars of 1997 total assessed valuation. This percentage may increase significantly if a value was reported for each parcel and a reasonable fair market value was given. The percentage of the exempt property value to the 1997 total assessed valuation increases dramatically if the insurance value is used to measure the exemptions outlined in this memorandum.

This issue memorandum was written by Fred Baatz, Senior 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.

South Dakota Tax-Exempt Property

Excludes Government Property

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
AURORA	BENEVOLENT	6	\$55	\$77,500	\$298,473
	CHARITABLE	1	\$2,500	\$47,500	\$50,000
	HEALTH	2		\$930,000	\$1,840,000
	OTHER	1	\$2,000	\$80,000	\$80,000
	RELIGIOUS	15	\$29,200	\$2,107,000	\$4,067,200
	Totals for AURORA COUNTY		25	\$33,755	\$3,242,000
BEADLE	BENEVOLENT	32	\$196,438	\$1,303,256	\$3,085,000
	CHARITABLE	11	\$74,958	\$305,140	\$1,821,711
	EDUCATION	7	\$80,000	\$3,726,860	\$11,725,000
	HEALTH	22	\$457,147	\$7,451,390	\$7,435,000
	OTHER	1		\$1,500	
	RELIGIOUS	91	\$2,248,406	\$19,173,550	\$22,954,135
Totals for BEADLE COUNTY		164	\$3,056,949	\$31,961,696	\$47,020,846
BENNETT	BENEVOLENT	7	\$6,475	\$16,100	\$51,000
	CHARITABLE	1	\$10,000	\$37,400	\$1,000,000
	EDUCATION	1	\$6,000	\$75,000	
	RELIGIOUS	26	\$62,101	\$941,000	\$851,230
Totals for BENNETT COUNTY		35	\$84,576	\$1,069,500	\$1,902,230
BON HOMME	BENEVOLENT	12	\$13,000	\$387,500	\$474,000
	HEALTH	4	\$107,879	\$6,511,638	\$7,808,356
	OTHER	5	\$21,100	\$2,261,040	\$2,368,110
	RELIGIOUS	29	\$145,600	\$5,680,900	\$11,566,600
Totals for BON HOMME COUNTY		50	\$287,579	\$14,841,078	\$22,217,066
BROOKINGS	BENEVOLENT	14	\$118,750	\$1,049,975	\$1,686,694
	CHARITABLE	18	\$641,532	\$765,400	\$3,052,100
	EDUCATION	12	\$193,511	\$2,989,378	\$24,201,500
	HEALTH	10	\$75,455	\$2,161,262	\$5,877,500
	OTHER	4	\$26,882	\$461,900	\$520,000
	RELIGIOUS	110	\$2,319,500	\$22,911,510	\$38,309,186
Totals for BROOKINGS COUNTY		168	\$3,375,630	\$30,339,425	\$73,646,980
BROWN	BENEVOLENT	31	\$595,212	\$6,194,739	\$9,697,034
	CHARITABLE	10	\$218,640	\$420,510	\$760,900
	EDUCATION	24	\$638,722	\$10,599,071	\$32,533,952
	HEALTH	54	\$127,700	\$2,678,560	\$80,952,633
	OTHER	7	\$673,600	\$531,415	\$675,090
	RELIGIOUS	167	\$2,966,256	\$41,417,683	\$50,967,996
Totals for BROWN COUNTY		293	\$5,220,130	\$61,841,978	\$175,587,605
BRULE					

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	BENEVOLENT	10	\$10,000	\$167,500	\$391,100
	CHARITABLE	5	\$13,200	\$134,703	\$472,000
	HEALTH	5	\$224,000	\$6,624,000	\$12,720,000
	OTHER	10		\$692,480	\$792,480
	RELIGIOUS	40	\$44,000	\$2,375,810	\$74,329,224
	Totals for BRULE COUNTY	70	\$291,200	\$9,994,493	\$88,704,804
BUFFALO					
	BENEVOLENT	3	\$400	\$2,100	
	CHARITABLE	2	\$1	\$12,000	\$109,500
	OTHER	1			\$123
	RELIGIOUS	12	\$12,800	\$223,000	\$112,000
	Totals for BUFFALO COUNTY	18	\$13,201	\$237,100	\$221,623
BUTTE					
	BENEVOLENT	13	\$2,067,217	\$489,833	\$10,143,000
	CHARITABLE	1	\$45,000	\$141,000	\$186,000
	EDUCATION	4	\$32,000	\$245,000	\$320,000
	HEALTH	1			
	OTHER	6	\$7,180	\$134,500	\$72,650
	RELIGIOUS	39	\$310,050	\$3,977,740	\$6,576,722
	Totals for BUTTE COUNTY	64	\$2,461,447	\$4,988,073	\$17,298,372
CAMPBELL					
	BENEVOLENT	4	\$800	\$55,000	\$154,800
	CHARITABLE	1	\$250	\$2,250	\$13,000
	EDUCATION	8	\$7,001	\$579,517	\$2,366,200
	HEALTH	1	\$8,000	\$185,206	\$492,712
	OTHER	2	\$60	\$12,500	
	RELIGIOUS	45	\$144,630	\$1,291,000	\$2,818,100
	Totals for CAMPBELL COUNTY	61	\$160,741	\$2,125,473	\$5,844,812
CHARLES MI					
	BENEVOLENT	19	\$63,300	\$620,600	\$1,035,900
	CHARITABLE	6	\$18,100	\$758,887	\$875,000
	EDUCATION	1	\$26,500	\$135,000	\$170,000
	HEALTH	9	\$88,319	\$6,506,158	\$9,471,500
	OTHER	7	\$121,900	\$1,240,000	\$3,395,000
	RELIGIOUS	64	\$510,760	\$7,590,747	\$12,040,257
	Totals for CHARLES MI COUNTY	106	\$828,879	\$16,851,392	\$26,987,657
CLARK					
	BENEVOLENT	21	\$38,400	\$247,200	\$362,500
	CHARITABLE	2	\$2,000	\$20,000	
	EDUCATION	5	\$1,500	\$84,000	\$59,000
	OTHER	3			
	RELIGIOUS	58	\$93,140	\$5,159,600	\$6,736,160
	Totals for CLARK COUNTY	89	\$135,040	\$5,510,800	\$7,157,660
CLAY					
	BENEVOLENT	21	\$207,900	\$839,768	\$3,146,518
	CHARITABLE	9	\$111,709	\$1,252,699	\$3,096,480
	EDUCATION	5	\$231,000	\$169,700	\$419,700
	HEALTH	5	\$80,085	\$14,017,128	\$16,139,990
	OTHER	1			
	RELIGIOUS	51	\$933,800	\$8,232,437	\$16,934,000

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
CODINGTON	<i>Totals for CLAY COUNTY</i>	92	\$1,564,494	\$24,511,732	\$39,736,688
	BENEVOLENT	20	\$181,250	\$1,500,368	\$13,783,268
	CHARITABLE	20	\$696,425	\$6,001,436	\$74,203,500
	HEALTH	8	\$90,000	\$75,000	\$75,000
	RELIGIOUS	111	\$1,446,417	\$19,075,619	\$51,889,351
CORSON	<i>Totals for CODINGTON COUNTY</i>	159	\$2,414,092	\$26,652,423	\$139,951,119
	BENEVOLENT	3	\$7,000	\$165,000	\$170,000
	HEALTH	1	\$500,000		\$433,000
	OTHER	1	\$100	\$29,000	\$20,000
	RELIGIOUS	37	\$368,460	\$3,151,475	\$3,146,915
CUSTER	<i>Totals for CORSON COUNTY</i>	42	\$875,560	\$3,345,475	\$3,769,915
	BENEVOLENT	10	\$36,250	\$270,750	\$481,000
	CHARITABLE	7	\$229,300	\$1,716,000	\$1,735,000
	HEALTH	3	\$151,170	\$1,421,485	\$3,288,000
	RELIGIOUS	36	\$343,535	\$3,711,702	\$5,075,985
DAVISON	<i>Totals for CUSTER COUNTY</i>	63	\$785,255	\$7,130,687	\$10,602,485
	BENEVOLENT	2	\$56,600	\$322,000	\$1,091,000
	CHARITABLE	12	\$214,115	\$3,702,898	\$4,206,675
	EDUCATION	21	\$3,460,425	\$57,104,000	\$63,000,000
	HEALTH	10	\$424,204	\$44,354,019	\$47,354,113
	RELIGIOUS	31	\$287,830	\$8,380,024	\$16,117,630
DAY	<i>Totals for DAVISON COUNTY</i>	76	\$4,443,174	\$114,082,941	\$131,769,418
	BENEVOLENT	22	\$163,300	\$654,000	\$1,522,364
	CHARITABLE	6	\$210,000	\$1,005,000	\$1,101,000
	HEALTH	6	\$36,424	\$4,347,542	\$5,173,300
	OTHER	8	\$9,250	\$1,198,000	\$1,294,500
	RELIGIOUS	43	\$189,100	\$4,148,650	\$10,137,900
DEUEL	<i>Totals for DAY COUNTY</i>	85	\$608,074	\$11,353,192	\$19,229,064
	BENEVOLENT	15	\$31,975	\$261,700	\$245,600
	EDUCATION	1			
	HEALTH	1	\$2,000	\$980,324	\$2,360,710
	RELIGIOUS	33	\$114,300	\$6,282,800	\$4,503,848
DEWEY	<i>Totals for DEUEL COUNTY</i>	58	\$148,275	\$7,526,824	\$11,153,158
	BENEVOLENT	9	\$15,725	\$359,320	\$478,720
	CHARITABLE	6	\$22,100	\$465,300	\$1,097,500
	EDUCATION	1	\$4,000	\$30,000	\$30,000
	HEALTH	2	\$2,650	\$68,950	\$550,000
	OTHER	7	\$4,375	\$79,531	\$333,000
	RELIGIOUS	49	\$149,400	\$2,226,392	\$8,159,800
<i>Totals for DEWEY COUNTY</i>	74	\$198,250	\$3,229,493	\$10,649,020	

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
DOUGLAS					
	BENEVOLENT	12	\$76,900	\$202,800	\$368,400
	CHARITABLE	2	\$46,000	\$51,000	\$305,000
	EDUCATION	1	\$15,000	\$500,000	\$500,000
	HEALTH	2		\$26,817	
	OTHER	2			\$121,100
	RELIGIOUS	23	\$65,600	\$6,681,326	\$10,097,160
	Totals for DOUGLAS COUNTY	42	\$203,500	\$7,461,943	\$11,391,660
EDMUNDS					
	BENEVOLENT	14	\$39,500	\$195,550	\$356,500
	CHARITABLE	4	\$1,210	\$70,000	\$140,000
	OTHER	1	\$350	\$60,000	\$60,000
	RELIGIOUS	48	\$20,600	\$4,055,400	\$9,737,560
	Totals for EDMUNDS COUNTY	67	\$61,660	\$4,380,950	\$10,294,060
FALL RIVER					
	BENEVOLENT	35	\$402,975	\$2,492,709	\$5,170,250
	CHARITABLE	5	\$41,800	\$197,500	\$305,500
	EDUCATION	1			
	HEALTH	1	\$12,799	\$2,725,177	\$6,700,800
	OTHER	15	\$261,710	\$6,123,885	\$6,270,600
	RELIGIOUS	45	\$1,124,750	\$5,789,600	\$8,807,520
	Totals for FALL RIVER COUNTY	102	\$1,844,034	\$17,328,871	\$27,254,670
FAULK					
	BENEVOLENT	13	\$13,760	\$158,300	\$211,500
	CHARITABLE	3	\$1,100	\$8,000	\$40,000
	EDUCATION	4	\$500	\$65,000	\$35,000
	HEALTH	1			\$1,601,310
	OTHER	2	\$300	\$4,455	\$50,000
	RELIGIOUS	26	\$90,725	\$2,994,955	\$3,188,700
	Totals for FAULK COUNTY	49	\$106,385	\$3,230,710	\$5,126,510
GRANT					
	BENEVOLENT	14	\$68,660	\$2,985,240	\$3,638,000
	CHARITABLE	3		\$12,000	\$76,910
	HEALTH	2	\$120,000	\$14,720,000	\$12,500,000
	OTHER	3	\$63,748	\$53,460	\$70,000
	RELIGIOUS	43	\$259,715	\$7,283,400	\$11,309,525
	Totals for GRANT COUNTY	65	\$512,123	\$25,054,100	\$27,594,435
GREGORY					
	BENEVOLENT	20	\$14,550	\$274,010	\$611,100
	CHARITABLE	5	\$5,850	\$243,000	\$300,000
	HEALTH	5	\$115,450	\$3,265,622	\$6,300,000
	OTHER	1	\$10,000	\$80,000	\$80,000
	RELIGIOUS	55	\$111,500	\$3,384,126	\$6,837,370
	Totals for GREGORY COUNTY	86	\$257,350	\$7,246,758	\$14,128,470
HAAKON					
	BENEVOLENT	8		\$60,000	\$189,300
	CHARITABLE	1	\$200		\$30,000
	EDUCATION	1			
	HEALTH	1			
	OTHER	3			\$52,000

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	RELIGIOUS	18	\$16,300	\$385,350	\$1,952,650
HAMLIN	<i>Totals for HAAKON COUNTY</i>	32	\$16,500	\$445,350	\$2,223,950
	BENEVOLENT	11	\$10,500	\$133,685	\$350,328
	CHARITABLE	2	\$0	\$0	\$0
	EDUCATION	1	\$2,000	\$57,125	\$60,000
	OTHER	1			\$12,000
	RELIGIOUS	56	\$63,850	\$2,395,550	\$4,979,775
HAND	<i>Totals for HAMLIN COUNTY</i>	71	\$76,350	\$2,586,360	\$5,402,103
	BENEVOLENT	14	\$36,864	\$213,700	\$281,000
	EDUCATION	4	\$100,320	\$1,589,000	\$1,306,600
	HEALTH	1	\$542,570	\$2,649,726	\$3,000,000
	OTHER	5	\$35,339	\$275,000	\$535,000
	RELIGIOUS	33	\$2,329,812	\$5,294,136	\$6,756,725
HANSON	<i>Totals for HAND COUNTY</i>	57	\$3,044,905	\$10,021,562	\$11,879,325
	BENEVOLENT	7	\$2,000		\$96,425
	OTHER	5	\$4,500	\$235,000	
	RELIGIOUS	24	\$36,805	\$345,500	\$3,037,300
HARDING	<i>Totals for HANSON COUNTY</i>	36	\$43,305	\$580,500	\$3,133,725
	BENEVOLENT	5	\$2,000	\$85,000	\$105,000
	EDUCATION	1			
	HEALTH	1	\$2,500	\$125,000	\$184,000
	OTHER	3			\$6,000
	RELIGIOUS	52	\$18,690	\$685,000	\$794,600
HUGHES	<i>Totals for HARDING COUNTY</i>	62	\$23,190	\$895,000	\$1,089,600
	BENEVOLENT	2	\$19,000	\$101,608	\$221,500
	CHARITABLE	1		\$35,000	\$40,000
	HEALTH	1	\$5,725,753	\$22,903,012	\$28,628,765
	RELIGIOUS	34	\$658,100	\$3,404,000	\$6,516,510
HUTCHINSON	<i>Totals for HUGHES COUNTY</i>	38	\$6,402,853	\$26,443,620	\$35,406,775
	BENEVOLENT	16	\$119,500	\$1,467,825	\$2,941,000
	CHARITABLE	9	\$134,721	\$786,078	\$2,041,000
	EDUCATION	2	\$8,560	\$622,315	\$1,428,000
	HEALTH	9	\$85,197	\$2,514,532	\$26,546,566
	OTHER	6	\$125,676	\$40,000	\$0
	RELIGIOUS	86	\$248,430	\$10,272,438	\$17,766,935
HYDE	<i>Totals for HUTCHINSON COUNTY</i>	128	\$722,084	\$15,703,188	\$50,723,501
	BENEVOLENT	4			\$145,744
	HEALTH	1	\$200	\$41,934	\$58,000
	RELIGIOUS	12			\$2,150,800
JACKSON	<i>Totals for HYDE COUNTY</i>	17	\$200	\$41,934	\$2,354,544
	BENEVOLENT	3	\$6,080	\$22,000	\$30,000

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	HEALTH	1	\$10,000	\$226,000	\$303,378
	OTHER	3	\$2,200	\$5,450	
	RELIGIOUS	5			\$80,000
JERAULD	<i>Totals for JACKSON COUNTY</i>	12	\$18,280	\$253,450	\$413,378
	BENEVOLENT	12	\$18,000	\$158,383	\$302,000
	HEALTH	1	\$203,971	\$631,328	\$1,541,000
	OTHER	2			
	RELIGIOUS	20	\$40,111	\$1,496,900	\$2,553,900
JONES	<i>Totals for JERAULD COUNTY</i>	35	\$262,082	\$2,286,611	\$4,396,900
	BENEVOLENT	7	\$100	\$4,200	\$64,500
	OTHER	8	\$58,500	\$300,300	\$1,430,000
	RELIGIOUS	12	\$10,000	\$508,000	\$1,144,000
KINGSBURY	<i>Totals for JONES COUNTY</i>	27	\$68,600	\$812,500	\$2,638,500
	BENEVOLENT	26	\$108,050	\$463,925	\$640,020
	HEALTH	1	\$8,600	\$1,051,778	\$1,880,060
	OTHER	1		\$70,000	\$200,000
	RELIGIOUS	55	\$47,960	\$2,583,100	\$6,477,650
LAKE	<i>Totals for KINGSBURY COUNTY</i>	83	\$164,610	\$4,168,803	\$9,197,730
	BENEVOLENT	17	\$33,775	\$1,814,625	\$2,183,400
	CHARITABLE	10		\$208,000	\$1,366,900
	EDUCATION	2	\$1,000	\$15,250	\$85,000
	HEALTH	5	\$124,513	\$2,600,959	\$2,685,000
	RELIGIOUS	62	\$362,985	\$9,323,755	\$14,132,945
LAWRENCE	<i>Totals for LAKE COUNTY</i>	96	\$522,273	\$13,962,589	\$20,453,245
	BENEVOLENT	22	\$207,450	\$1,635,880	\$3,140,177
	CHARITABLE	2	\$3,522		\$623,000
	HEALTH	14	\$359,713	\$6,753,531	\$12,385,300
	OTHER	4	\$1,000	\$263,000	\$50,100
	RELIGIOUS	71	\$714,721	\$7,698,333	\$10,164,470
LINCOLN	<i>Totals for LAWRENCE COUNTY</i>	113	\$1,286,406	\$16,350,744	\$26,363,047
	BENEVOLENT	15	\$956,500	\$936,700	\$2,022,980
	CHARITABLE	2	\$461,053	\$12,003,032	\$12,003,032
	HEALTH	1	\$35,969	\$1,948,984	\$1,904,771
	RELIGIOUS	7	\$377,887	\$5,739,384	\$4,484,384
LYMAN	<i>Totals for LINCOLN COUNTY</i>	25	\$1,831,409	\$20,628,100	\$20,415,167
	BENEVOLENT	5	\$1,250	\$59,300	\$189,800
	CHARITABLE	1			
	HEALTH	1	\$100,000		
	OTHER	3	\$1,500	\$15,000	
	RELIGIOUS	18	\$29,560	\$2,330,500	\$2,449,300
MARSHALL	<i>Totals for LYMAN COUNTY</i>	28	\$132,310	\$2,404,800	\$2,639,100

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	BENEVOLENT	15	\$160,025	\$158,160	\$434,000
	CHARITABLE	1			\$14,000
	OTHER	1			\$5,500
	RELIGIOUS	36	\$103,584	\$4,219,500	\$6,297,150
MCCOOK	Totals for MARSHALL COUNTY	53	\$263,609	\$4,377,660	\$6,750,650
	BENEVOLENT	10	\$17,567	\$306,795	\$310,000
	EDUCATION	1	\$50,000		
	HEALTH	2	\$29,607	\$1,965,184	\$1,566,441
	RELIGIOUS	16	\$72,000	\$1,304,185	\$2,272,000
MCPHERSON	Totals for MCCOOK COUNTY	29	\$169,174	\$3,576,164	\$4,148,441
	BENEVOLENT	6	\$10,270	\$345,000	\$1,338,700
	HEALTH	3	\$87,658	\$2,850,000	\$3,204,500
	OTHER	4	\$17,152	\$41,001	\$2,000,000
	RELIGIOUS	28	\$204,995	\$3,050,000	\$4,033,000
MEADE	Totals for MCPHERSON COUNTY	41	\$320,075	\$6,286,001	\$10,576,200
	BENEVOLENT	15	\$354,380	\$3,656,768	\$8,003,900
	CHARITABLE	9	\$47,780	\$368,737	\$2,020,500
	EDUCATION	3			\$140,000
	HEALTH	10	\$6,000	\$649,100	\$14,624,100
	OTHER	48	\$280,218	\$1,035,346	\$657,800
	RELIGIOUS	72	\$881,501	\$11,848,328	\$13,433,900
MELLETTTE	Totals for MEADE COUNTY	157	\$1,569,879	\$17,558,279	\$38,880,200
	BENEVOLENT	7	\$4,600	\$79,500	\$17,000
	CHARITABLE	1	\$5,000	\$33,250	\$25,000
	EDUCATION	1			
	RELIGIOUS	35	\$164,770	\$685,000	\$373,100
MINER	Totals for MELLETTTE COUNTY	44	\$174,370	\$797,750	\$415,100
	BENEVOLENT	10	\$4,800	\$220,800	\$248,000
	CHARITABLE	1	\$200	\$5,000	\$8,000
	HEALTH	2	\$47,117	\$1,277,937	\$2,426,579
	OTHER	2	\$5,550	\$496,100	\$1,006,000
	RELIGIOUS	17	\$20,400	\$3,813,700	\$4,254,500
MINNEHAHA	Totals for MINER COUNTY	32	\$78,067	\$5,813,537	\$7,943,079
	BENEVOLENT	79	\$1,955,433	\$8,625,565	\$30,158,931
	CHARITABLE	95	\$4,221,126	\$30,376,067	\$37,878,741
	EDUCATION	92	\$3,501,225	\$29,804,909	\$75,188,136
	HEALTH	62	\$12,515,147	\$136,967,230	\$164,705,001
	OTHER	7	\$259,800	\$1,040,000	\$870,000
	RELIGIOUS	316	\$8,487,972	\$90,779,996	\$136,941,461
MOODY	Totals for MINNEHAHA COUNTY	651	\$30,940,703	\$297,593,767	\$445,742,270
	BENEVOLENT	9	\$13,400	\$134,000	\$165,000
	CHARITABLE	3	\$16,162	\$0	\$0

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	HEALTH	2	\$3,000	\$30,000	\$30,000
	OTHER	7	\$83,705	\$126,000	\$167,000
	RELIGIOUS	43	\$1,647,300	\$4,116,950	\$8,815,700
	<i>Totals for MOODY COUNTY</i>	64	\$1,763,567	\$4,406,950	\$9,177,700
PENNINGTON					
	BENEVOLENT	101	\$3,745,825	\$17,799,825	\$15,252,273
	CHARITABLE	57	\$3,318,117	\$34,457,487	\$42,195,366
	EDUCATION	26	\$732,080	\$12,801,572	\$412,930,000
	HEALTH	25	\$6,167,966	\$117,011,201	\$1,440,474,71
	OTHER	51	\$1,034,024	\$4,125,411	\$6,071,500
	RELIGIOUS	309	\$11,186,733	\$68,231,124	\$90,563,173
	<i>Totals for PENNINGTON COUNTY</i>	569	\$26,184,745	\$254,426,620	\$2,007,487,02
PERKINS					
	BENEVOLENT	6	\$16,605	\$246,829	\$395,000
	CHARITABLE	4	\$47,975	\$729,000	\$1,102,000
	HEALTH	1	\$30,000	\$790,000	\$3,122,000
	OTHER	4	\$5,150	\$204,000	\$213,000
	RELIGIOUS	38	\$127,265	\$4,333,000	\$5,386,350
	<i>Totals for PERKINS COUNTY</i>	53	\$226,995	\$6,302,829	\$10,218,350
POTTER					
	BENEVOLENT	9	\$9,700	\$722,152	\$1,314,900
	HEALTH	2	\$57,837	\$3,554,247	\$6,803,800
	OTHER	1	\$3,000		\$18,000
	RELIGIOUS	14	\$71,304	\$5,921,827	\$2,678,000
	<i>Totals for POTTER COUNTY</i>	26	\$141,841	\$10,198,226	\$10,814,700
ROBERTS					
	BENEVOLENT	17	\$60,900	\$756,722	\$994,800
	CHARITABLE	2	\$5,000	\$23,500	\$43,500
	HEALTH	2	\$123,210	\$5,386,011	\$9,767,400
	OTHER	4	\$7,710	\$187,524	\$251,000
	RELIGIOUS	1			
	<i>Totals for ROBERTS COUNTY</i>	26	\$196,820	\$6,353,757	\$11,056,700
SANBORN					
	BENEVOLENT	7	\$500	\$74,500	\$74,500
	CHARITABLE	6		\$0	\$10,000
	EDUCATION	3	\$4,000		\$1,355,000
	HEALTH	1			\$105,000
	OTHER	7	\$13,250	\$3,205,700	\$3,253,700
	RELIGIOUS	25	\$38,650	\$247,500	\$2,750,650
	<i>Totals for SANBORN COUNTY</i>	49	\$56,400	\$3,527,700	\$7,548,850
SHANNON					
	BENEVOLENT	2		\$70,000	\$70,000
	CHARITABLE	3		\$99,000	\$99,000
	EDUCATION	1			
	HEALTH	1		\$20,000	\$20,000
	OTHER	1	\$5,000	\$41,000	\$41,000
	RELIGIOUS	57	\$19,900	\$1,429,650	\$2,843,555
	<i>Totals for SHANNON COUNTY</i>	65	\$24,900	\$1,659,650	\$3,073,555
SPINK					

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
	BENEVOLENT	31	\$10,365	\$307,850	\$789,000
	CHARITABLE	4	\$3,500	\$44,500	\$219,000
	EDUCATION	3			
	HEALTH	1	\$25,000	\$1,800,000	\$2,000,000
	OTHER	11	\$3,700	\$127,000	\$289,664
	RELIGIOUS	71	\$22,560	\$4,885,282	\$13,053,990
	Totals for SPINK COUNTY	121	\$65,125	\$7,164,632	\$16,351,654
STANLEY					
	BENEVOLENT	4	\$25,000	\$75,000	\$75,000
	CHARITABLE	1		\$8,196	
	OTHER	1	\$10,000	\$600,000	\$750,000
	RELIGIOUS	6	\$1,000	\$1,174,000	\$1,496,750
	Totals for STANLEY COUNTY	12	\$36,000	\$1,857,196	\$2,321,750
SULLY					
	BENEVOLENT	5	\$3,500	\$643,000	\$625,000
	HEALTH	1		\$38,200	\$48,000
	OTHER	2		\$39,000	\$36,500
	RELIGIOUS	15	\$4,600	\$883,000	\$883,900
	Totals for SULLY COUNTY	23	\$8,100	\$1,603,200	\$1,593,400
TODD					
	BENEVOLENT	3	\$1,250	\$10,000	\$65,130
	CHARITABLE	5	\$65,160	\$106,000	\$273,082
	EDUCATION	2		\$18,585	\$45,000
	OTHER	2	\$5,300	\$66,500	\$65,300
	RELIGIOUS	66	\$75,856	\$5,211,792	\$5,300,600
	Totals for TODD COUNTY	78	\$147,566	\$5,412,877	\$5,749,112
TRIPP					
	BENEVOLENT	13	\$107,390	\$835,300	\$865,500
	CHARITABLE	1	\$500	\$5,000	
	EDUCATION	7	\$13,000	\$720,466	\$720,466
	HEALTH	5		\$278,900	\$13,000,000
	OTHER	4	\$2,000	\$148,000	\$140,000
	RELIGIOUS	45	\$165,600	\$3,403,905	\$7,909,250
	Totals for TRIPP COUNTY	75	\$288,490	\$5,391,571	\$22,635,216
TURNER					
	BENEVOLENT	26	\$61,643	\$299,690	\$1,037,535
	CHARITABLE	4	\$3,120	\$18,440	
	EDUCATION	2	\$4,220	\$12,600	
	HEALTH	1	\$39,498	\$1,918,863	\$2,421,115
	OTHER	10	\$93,704	\$1,092,800	\$1,738,965
	RELIGIOUS	98	\$389,796	\$8,105,497	\$15,769,600
	Totals for TURNER COUNTY	141	\$591,981	\$11,447,890	\$20,967,215
UNION					
	BENEVOLENT	15	\$89,220	\$664,740	\$852,550
	CHARITABLE	6	\$111,669	\$145,000	\$0
	EDUCATION	9	\$384,900	\$3,528,081	\$4,010,000
	HEALTH	6	\$46,261	\$1,666,000	\$4,143,900
	OTHER	144	\$248,496	\$4,099,250	\$5,050,250
	RELIGIOUS	67	\$1,343,632	\$8,609,700	\$12,971,333
	Totals for UNION COUNTY	247	\$2,224,178	\$18,712,771	\$27,028,033

COUNTY	Type of Exemption	Number of Parcels	Land Value	Building Value	Insurance Value
WALWORTH					
	BENEVOLENT	11	\$126,000	\$1,224,700	\$1,373,000
	CHARITABLE	2	\$1,000	\$30,000	\$72,000
	EDUCATION	8	\$261,000	\$1,755,000	\$6,606,000
	HEALTH	2	\$14,000	\$618,000	\$4,920,000
	OTHER	2	\$1,500		\$45,000
	RELIGIOUS	44	\$312,675	\$7,389,779	\$11,349,431
	Totals for WALWORTH COUNTY	69	\$716,175	\$11,017,479	\$24,365,431
YANKTON					
	BENEVOLENT	18	\$354,666	\$1,246,100	\$3,605,100
	CHARITABLE	5	\$30,500	\$112,000	\$444,500
	HEALTH	7	\$1,820,620	\$28,948,768	\$57,994,688
	OTHER	4	\$61,700	\$290,910	\$440,000
	RELIGIOUS	75	\$2,846,405	\$17,109,800	\$41,130,709
	Totals for YANKTON COUNTY	109	\$5,113,891	\$47,707,578	\$103,614,997
SOUTH DAKOTA TOTALS					
	BENEVOLENT	975	\$13,080,500	\$66,952,645	\$139,621,714
	CHARITABLE	378	\$11,082,095	\$96,962,910	\$195,456,397
	EDUCATION	265	\$9,758,464	\$127,227,429	\$639,234,554
	HEALTH	329	\$30,835,189	\$466,486,703	\$2,039,567,998
	OTHER	464	\$3,597,229	\$31,225,708	\$45,663,432
	RELIGIOUS	3386	\$47,535,884	\$507,462,907	\$873,222,120
	State Totals	5797	\$115,889,361	\$1,296,318,302	\$3,932,766,215