

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

824N0518

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 125 - 02/02/2007

Introduced by: Senators Napoli, Gray, Greenfield, Hundstad, Koetzle, Maher, McCracken, McNenny, Olson (Ed), Peterson (Jim), and Schmidt (Dennis) and Representatives Hunt, Brunner, Dennert, Dykstra, Gillespie, Koistinen, Moore, Novstrup (Al), Rave, Weems, and Wick

1 FOR AN ACT ENTITLED, An Act to allow an abandoned mobile home or manufactured home
2 to be moved under certain conditions and to require property taxes to be abated on certain
3 abandoned mobile homes and manufactured homes.

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

5 Section 1. If a mobile home or manufactured home as defined in chapter 32-7A has been
6 abandoned and left on leased real property, the owner of real property may sell the mobile home
7 or manufactured home under the provisions of chapter 21-54. A mobile home or manufactured
8 home is considered abandoned if the owner of the mobile home or manufactured home has not
9 removed the home from the real property owner's land within thirty days of the court issuing a
10 notice to quit as provided in chapter 21-16. Upon issuance of the notice to quit by the court, the
11 owner of real property shall give the owner of the mobile home or manufactured home and any
12 lienholder with a lien properly noted pursuant to chapter 32-3, written notice of intent to sell the
13 home pursuant to chapter 21-54 if the home is not removed from the real property owner's
14 property within thirty days. The notice shall be sent to the owner of the mobile home or



1 manufactured home at the owner's last known address. The Department of Revenue and
2 Regulation shall promulgate rules pursuant to chapter 1-26 to prescribe a form for the written
3 notice. Any written notice shall be sent by certified mail. The sale is subject to any taxes owed
4 on the home and unpaid lot rent but such unpaid lot rent lien may not exceed two month's lot
5 rent at the price previously agreed to by the owner of real property and owner of the mobile
6 home or manufactured home.

7 Section 2. After the owner of the abandoned mobile home or manufactured home has been
8 provided thirty days written notice, and before the owner of real property proceeds with the sale
9 of the abandoned mobile home or manufactured home, the owner of the real property shall
10 provide written notice of intent to sell the abandoned property to the county treasurer where the
11 home is located. The Department of Revenue and Regulation shall promulgate rules pursuant
12 to chapter 1-26 to prescribe a form for the written notice. If the treasurer has not issued a distress
13 warrant and informed the owner of real property of such issuance within thirty days of the notice
14 required by this section or the mobile home or manufactured home has not been removed by its
15 owner or any lien holder within thirty days of the notice provided by section 1 of this Act, the
16 owner of real property may proceed with the sale pursuant to chapter 21-54.

17 Section 3. If an abandoned mobile home or manufactured home fails to sell at a sale held
18 pursuant to chapter 21-54, title to the mobile home or manufactured home is irrevocably vested
19 with the owner of the real property. The owner of the real property on which the mobile home
20 or manufactured home resides, may obtain an abandoned title without payment or obligation to
21 pay any taxes owed on the home or any lien on the home at the time of acquisition. However,
22 if the owner of the real property intends any use of the abandoned mobile home or manufactured
23 home other than disposal, the owner of the real property may obtain an abandoned title after
24 paying any taxes owed on the home. The department shall promulgate rules pursuant to chapter

1 1-26 to prescribe a form that shall be used to apply for the abandoned title.

2 Section 4. If an owner of the real property obtains a title to a mobile home or manufactured
3 home pursuant to section 3 of this Act, the owner of the real property shall obtain a permit
4 pursuant to § 32-5-16.3 to move the abandoned mobile home or manufactured home. If the
5 owner of the real property files an affidavit with the county treasurer stating that the owner is
6 going to move the abandoned mobile home or manufactured home for the sole purpose of
7 disposal, the county treasurer shall issue the permit provided by § 32-5-16.3 without receiving
8 payment of the current year's taxes. The Department of Revenue and Regulation shall
9 promulgate rules pursuant to chapter 1-26 to prescribe a form for the affidavit.

10 Section 5. The county treasurer shall deliver the affidavit filed pursuant to section 4 of this
11 Act to the board of county commissioners after issuance of the permit. Upon receipt of the
12 affidavit, the board of county commissioners shall abate any taxes owed on the mobile home
13 or manufactured home.