AN ACT

ENTITLED, An Act to provide for the abatement or refund of property taxes on certain owner-occupied single-family dwellings owned by persons in the military and to declare an emergency.

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

Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

Any person who is on temporary duty assignment for the military which causes the person to fail to comply with the application deadline for a property classification as an owner-occupied single-family dwelling pursuant to §§ 10-13-39 to 10-13-40.3, inclusive, but otherwise qualifying for the classification provided under this chapter, may petition the board of county commissioners to recalculate the taxes based on the classification the person would have received under this chapter and abate or refund the difference in taxes pursuant to chapter 10-18.

Section 2. That § 10-18-2 be amended by adding thereto a NEW SUBDIVISION to read as follows:

The board may abate or refund the taxes pursuant to section 1 of this Act.

Section 3. Whereas, this Act is necessary for the immediate preservation of the public peace, health, or safety, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

An Act to provide for the abatement or refund of property taxes on certain owner-occupied single-family dwellings owned by persons in the military and to declare an emergency.

I certify that the attached Act originated in the

HOUSE as Bill No. 1187

_____
Chief Clerk

_____
Speaker of the House

Attest:

_____
Chief Clerk

_____
President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1187
File No. ____
Chapter No. _____

Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

The attached Act is hereby approved this _____ day of _____ , A.D., 20___

_____
Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20___
at _____ o'clock __ M.

_____
Secretary of State

By _____
Asst. Secretary of State