



2021 South Dakota Legislature

Senate Bill 115

Introduced by: **Senator Frye-Mueller**

1 **An Act to revise the definition of the term owner-occupied single-family dwelling**
 2 **for property tax classification purposes.**

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

4 **Section 1.** That § 10-13-39 be AMENDED:

5 **10-13-39. Classification of owner--occupied single-family dwelling.**

6 Each owner-occupied single-family dwelling in this state is specifically classified for
 7 the purpose of taxation. For the purposes of this section, an owner-occupied single-family
 8 dwelling is:

9 (1) A house, condominium apartment, residential housing consisting of four or less
 10 family units, town house, town home, housing cooperatives where membership in
 11 the cooperative is strictly limited to stockholder occupants of the building, dwelling
 12 as classified in § 10-13-39.1, and manufactured or mobile home as defined in § 32-
 13 3-1, ~~which that~~ is assessed and taxed as a separate unit, ~~including an attached or~~
 14 ~~unattached garage and the;~~

15 (2) The parcel of land upon which the structure listed in subdivision (1) is situated, as
 16 recorded in the records of the director of equalization; and

17 (3) One or more garages or other accessory structures, on the parcel of land upon
 18 which the structure listed in subdivision (1) is situated, that are used for
 19 noncommercial purposes.

20 A person may only have one dwelling, which is the person's principal place of
 21 residence as defined in § 12-1-4, classified as an owner-occupied single-family dwelling.
 22 If the owner occupies fifty percent or more of the living space within the dwelling, the
 23 entire dwelling is classified as an owner-occupied single-family dwelling. If the owner
 24 occupies a duplex, triplex, or fourplex, or less than fifty percent of the living space within
 25 the dwelling, the portion of the dwelling so occupied shall be classified as an owner-
 26 occupied single-family dwelling.