



2022 South Dakota Legislature

House Bill 1083

Introduced by: **Representative** Goodwin

1 **An Act to provide a partial property tax exemption for the surviving spouses of**
2 **certain veterans.**

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

4 **Section 1. That § 10-4-41 be AMENDED:**

5 **10-4-41.** One hundred fifty thousand dollars of the full and true value of the total
6 amount of a dwelling, or portion thereof, classified as owner-occupied pursuant to §§ 10-
7 13-39 to 10-13-40.4, inclusive, ~~that is~~ is exempt from property taxation if owned and
8 occupied by ~~the~~ the:

- 9 (1) The surviving spouse of a veteran who was rated as permanently and totally
10 disabled from a service-connected disability ~~is exempt from property taxation; or~~
11 (2) The surviving spouse of a veteran, who receives dependency and indemnity
12 compensation from the United States Department of Veterans Affairs as a result of
13 the veteran's service-connected death.

14 The surviving spouse shall apply for this partial exemption on a form prescribed by
15 the secretary of revenue. Any application or supporting document for this exemption is
16 confidential. Any surviving spouse who would otherwise qualify for this exemption but fails
17 to comply with the application deadline for the owner-occupied classification or the
18 deadline for application for this exemption may petition the board of county commissioners
19 to recalculate the taxes based upon the owner-occupied classification and this exemption
20 and abate or refund the difference in taxes pursuant to chapter 10-18.

21 If the director of equalization determines that the surviving spouse receives an
22 exemption for the dwelling pursuant to this section, the surviving spouse retains that
23 exemption until such time as the property ownership is transferred, the surviving spouse
24 does not occupy the dwelling, the surviving spouse remarries, or the property has a
25 change in use. If the legal description of property is changed or amended and the surviving

- 1 spouse continues to reside in the dwelling, the surviving spouse retains the exemption
- 2 provided by this section.