



2022 South Dakota Legislature

House Bill 1222

Introduced by: **Representative** Cwach

1 **An Act to provide property tax relief for family day care homes.**

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

3 **Section 1. That a NEW SECTION be added to title 10:**

4 Except as otherwise provided in this section, an owner of a property used for the
5 purposes of family day care as defined in § 26-6-14.1, and registered pursuant to § 26-
6 6-14.2, are entitled to a two percent reduction in the total assessed value of that property
7 for every child cared for or supervised on a regular basis in that year, up to a maximum
8 reduction in the total assessed value of twenty percent.

9 An owner of a property used for the purposes of family day care is not entitled to
10 a reduction in the total assessed value of that property if the number of children cared for
11 or supervised on a regular basis in that year is less than four.

12 An owner of a property used for the purposes of family day care is not entitled to
13 a reduction in the total assessed value of that property if the person has previously been
14 granted a reduction in the total assessed value of that property pursuant to this Act three
15 separate times.

16 **Section 2. That a NEW SECTION be added to title 10:**

17 The application for the reduction of assessed value provided under this chapter
18 must be annually submitted by April first on forms prescribed by the secretary of revenue.
19 The form must be made available to the county treasurer who shall, upon request of an
20 applicant, assist the applicant in completing the form. The property owner shall sign the
21 certificate under penalty of perjury.

22 **Section 3. That a NEW SECTION be added to title 10:**

23 Application for the reduction of assessed value must include a registration
24 certificate issued pursuant to § 26-6-14.2, and documentary evidence the county

1 treasurer deems necessary to assure validity of the claim, and to determine the size of
2 the reduction of assessed value.

3 **Section 4. That a NEW SECTION be added to title 10:**

4 The county treasurer shall determine whether an applicant seeking the reduction
5 of assessed value is qualified. The county treasurer shall determine the size of the
6 reduction of assessed value for which the property owner qualifies.

7 The county treasurer shall certify the eligibility of each applicant to the county
8 director of equalization of the county in which the property is located.

9 **Section 5. That a NEW SECTION be added to title 10:**

10 Any person aggrieved by the denial in whole or in part of relief claimed pursuant
11 to this chapter may, within thirty days after receiving notice of such denial by the county
12 treasurer, demand and must receive a hearing, upon notice, before the secretary on the
13 question. The hearing must be conducted and appeals allowed in the manner specified in
14 chapter 1-26.

15 **Section 6. That a NEW SECTION be added to title 10:**

16 Any person who receives a reduction in value due to false application for the
17 reduction of assessed value by misrepresenting the facts as to the person's ownership or
18 use of the property must be assessed the amount of tax reduction received pursuant to
19 this chapter. The assessment is a perpetual lien on the property pursuant to § 10-21-33.
20 The person is barred from receiving the reduction of assessed value on any property in
21 the state for the following three years.