



2024 South Dakota Legislature

Senate Bill 183

Introduced by: **Senator Frye-Mueller**

1 **An Act to provide property tax relief to certain seniors.**

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 A person making an application under the provisions of this chapter is entitled to
 5 a property tax exemption on one hundred thousand dollars of the full and true value of
 6 the person's owner-occupied single-family dwelling classified pursuant to § 10-13-39 to
 7 10-13-40.4, inclusive, if the person:

- 8 (1) Has a household income, as defined by § 10-6A-1, no greater than one hundred
 9 thousand dollars; and
 10 (2) Is at least sixty-five years of age.

11 Beginning January 1, 2025, the household income requirement in subdivision (1)
 12 increases annually by an index factor. The index factor is the annual percentage change
 13 in the consumer price index for urban wage earners and clerical workers as computed by
 14 the Bureau of Labor Statistics of the United States Department of Labor for the year
 15 immediately preceding the year of adjustment.

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

17 The application for the property tax exemption provided under this chapter must
 18 be annually submitted to the county treasurer on or before April first of each year on forms
 19 prescribed by, and with documentary evidence required by, the secretary of the
 20 Department of Revenue. The applicant shall sign the application under penalty of perjury.

21 The secretary of the Department of Revenue shall promulgate rules pursuant to
 22 chapter 1-26 regarding the application form and the documentary evidence required for
 23 the property tax exemption provided by this chapter.

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

1 The county treasurer shall determine whether an applicant is eligible to receive the
2 property tax exemption provided under this chapter. If an applicant is eligible, the county
3 treasurer shall certify the property tax exemption to the county director of equalization,
4 and the county director of equalization shall apply the property tax exemption to the
5 property.

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

7 Any person aggrieved by the denial, in whole or in part, of relief claimed under the
8 provisions of this chapter may, within thirty days after receiving notice of the denial by
9 the county treasurer, demand and receive a hearing before the secretary of the
10 Department of Revenue on the question. The hearing must be conducted and appeals
11 allowed in the manner specified in chapter 1-26.

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

13 Any person who receives a property tax exemption due to false application by
14 misrepresenting the facts as to the person's ownership or income is assessed the amount
15 of tax reduction received due to the property tax exemption. The assessment is a
16 perpetual lien on the property pursuant to § 10-21-33. The person is barred from receiving
17 the property tax exemption on any property in the state for the following three years.