



## 2025 South Dakota Legislature

# Senate Bill 85

Introduced by: **Senator Voight**

1 **An Act to provide property tax relief to certain senior owners of owner-occupied**  
 2 **single-family dwellings.**

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

4 **Section 1. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

5 An individual completing an application under the provisions of this chapter is  
 6 entitled to receive a property tax assessment freeze on the individual's owner-occupied  
 7 single-family dwelling, as defined in § 10-13-39, if the individual:

8 (1) Is at least sixty-five years of age;

9 (2) Has owned the owner-occupied single-family dwelling in this state for at least ten  
 10 consecutive years;

11 (3) Has been a resident in this state for at least twenty-five years; and

12 (4) Has no delinquent real property taxes for any real property owned by the individual  
 13 in this state.

14 A property tax assessment freeze under this chapter limits the assessed value of a  
 15 property in an assessment year to a value no greater than the assessed value of the  
 16 property in either the assessment year the individual first qualified for the property tax  
 17 freeze pursuant to section 4 of this Act or the 2020 assessment year, whichever occurs  
 18 later.

19 For purposes of this section, "domicile" means an individual's fixed, established  
 20 home to which the individual, whenever absent, has the present intent of returning.

21 For purposes of this section, "resident" means an individual who has a domicile in  
 22 this state and makes no claim of residency in any other state or foreign country.

23 **Section 2. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

24 An application for property tax relief under the provisions of this chapter must be  
 25 made on forms prescribed by the secretary of the Department of Revenue in rules

1 promulgated pursuant to chapter 1-26. The secretary shall make the forms available to  
2 each county treasurer. Each county treasurer shall, upon request of an applicant, assist  
3 the applicant in completing the forms.

4 The application must include documentary evidence the county treasurer deems  
5 necessary to assure validity of the claim.

6 **Section 3. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

7 The county treasurer shall determine whether an applicant seeking property tax  
8 relief pursuant to this chapter and the applicant's property is qualified. A determination  
9 by the county treasurer is final.

10 The director of equalization shall maintain records showing the value at which  
11 property is frozen pursuant to this chapter. In addition, the director of equalization shall  
12 reassess the property in the same manner as all other property and keep a record of that  
13 value.

14 **Section 4. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

15 If an application approved by the county treasurer was first received on or before  
16 April first, the applicant is entitled to receive the property tax assessment freeze for the  
17 upcoming tax year. If an application approved by the county treasurer was first received  
18 after April first, the applicant is entitled to receive the property tax assessment freeze for  
19 the year following the upcoming tax year.

20 If an individual receives property tax relief under the provisions of this chapter for  
21 any tax year, the individual is entitled to receive the property tax relief under the  
22 provisions of this chapter for each subsequent tax year in which the individual owns the  
23 property to which the property tax assessment freeze applies.

24 Prior to April first, an individual receiving a property tax assessment freeze under  
25 the provisions of this chapter may submit written notice to the county treasurer of the  
26 owner's request to forgo the property tax assessment freeze this chapter in the following  
27 year and each year thereafter until application for a property tax assessment freeze is  
28 made for a subsequent year.