



## 2026 South Dakota Legislature

# Senate Bill 144

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 Terms used in this chapter mean:

6 (1) "Domicile" an individual's fixed, established home to which the individual,  
 7 whenever absent, has the present intent of returning; and

8 (2) "Resident" an individual who has a domicile in this state and makes no claim of  
 9 residency in any other state or foreign country.

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

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

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

15 (2) Has owned the owner-occupied single-family dwelling for at least ten consecutive  
 16 years;

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

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

20 A property tax assessment freeze under this chapter limits the assessed value of a  
 21 property in an assessment year to a value no greater than the assessed value of the  
 22 property in either the assessment year the individual first qualified for the property tax  
 23 freeze pursuant to section 5 of this Act or the 2020 assessment year, whichever occurs  
 24 later.

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

2 An application for property tax relief under the provisions of this chapter must be  
3 made on forms prescribed by the secretary of the Department of Revenue. The secretary  
4 shall make the forms available to each county treasurer. Each county treasurer shall, upon  
5 request of an applicant, assist the applicant in completing the forms.

6 The application must include documentary evidence the county treasurer deems  
7 necessary to ensure eligibility.

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

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

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

16 **Section 5. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

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

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

26 Prior to April first, an individual receiving a property tax assessment freeze under  
27 the provisions of this chapter may provide notice of a change in circumstances to the  
28 county treasurer and request that the property tax assessment freeze not be applied in  
29 the following year or any year thereafter until an application for a property tax assessment  
30 freeze is again submitted and approved.