



## 2026 South Dakota Legislature

# House Bill 1259

*Introduced by: The Committee on Local Government*

1 **An Act to require that the Department of Revenue provide for an online application**  
 2 **for property tax relief programs.**

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

4 **Section 1. That § 10-4-24.14 be AMENDED:**

5 **10-4-24.14.** ~~The~~ An application for the reduction of tax on a dwelling owned and  
 6 occupied by a paraplegic or an individual with the loss<sub>x</sub> or loss of use<sub>x</sub> of both lower  
 7 extremities, as provided in §§ 10-4-24.11 to 10-4-24.13, inclusive, must be annually  
 8 submitted on or before April first on forms prescribed by the secretary of ~~revenue~~ the  
 9 Department of Revenue, or on a website maintained by the department. ~~The department~~  
 10 shall provide the form ~~must be made available, and any application it receives online,~~ to  
 11 the county treasurer ~~who~~ .

12 The county treasurer shall, upon the request of an applicant, assist the applicant  
 13 in completing the form application. The property owner shall sign the application under  
 14 penalty of perjury. The application must include the documentary evidence the county  
 15 treasurer deems necessary to assure validity of the claim.

16 **Section 2. That § 10-4-40 be AMENDED:**

17 **10-4-40.** Two hundred thousand dollars of the full and true value of the total  
 18 amount of a dwelling or portion thereof classified as owner-occupied pursuant to §§ 10-  
 19 13-39 to 10-13-40.4, inclusive, that is owned and occupied by a veteran who is rated as  
 20 permanently and totally disabled from a service-connected disability is exempt from  
 21 property taxation. The veteran shall apply for this partial exemption on a form prescribed  
 22 by the secretary of ~~revenue~~ the Department of Revenue, or on a website maintained by  
 23 the department. Any application or supporting document for this exemption is confidential.  
 24 Any A veteran who would otherwise qualify for this exemption but fails to comply with the  
 25 application deadline for the owner-occupied classification or the deadline for application

1 for this exemption may petition the board of county commissioners to recalculate the  
 2 taxes based upon the owner-occupied classification and this exemption and abate or  
 3 refund the difference in taxes pursuant to chapter 10-18.

4 If the director of equalization determines that the veteran receives an exemption  
 5 for the veteran's dwelling pursuant to this section, the veteran retains that exemption  
 6 until the property ownership is transferred, the veteran does not occupy the dwelling, or  
 7 the property has a change in use. If the legal description of property is changed or  
 8 amended and the veteran continues to reside in the dwelling, the veteran retains the  
 9 exemption provided by this section.

10 **Section 3. That § 10-4-41 be AMENDED:**

11 **10-4-41.** Two hundred thousand dollars of the full and true value of the total  
 12 amount of a dwelling, or portion thereof, classified as owner-occupied pursuant to §§ 10-  
 13 13-39 to 10-13-40.4, inclusive, is exempt from property taxation if owned and occupied  
 14 by:

- 15 (1) The surviving spouse of a veteran who was rated as permanently and totally  
 16 disabled from a service-connected disability; or  
 17 (2) The surviving spouse of a veteran, who receives dependency and indemnity  
 18 compensation from the United States Department of Veterans Affairs as a result of  
 19 the veteran's service-connected death.

20 The surviving spouse shall apply for this partial exemption on a form prescribed by  
 21 the secretary of ~~revenue~~ the Department of Revenue, or on a website maintained by the  
 22 department. Any application or supporting document for this exemption is confidential.  
 23 ~~Any~~ A surviving spouse who would otherwise qualify for this exemption but fails to comply  
 24 with the application deadline for the owner-occupied classification or the deadline for  
 25 application for this exemption may petition the board of county commissioners to  
 26 recalculate the taxes based upon the owner-occupied classification and this exemption  
 27 and abate or refund the difference in taxes pursuant to chapter 10-18.

28 If the director of equalization determines that the surviving spouse receives an  
 29 exemption for the dwelling pursuant to this section, the surviving spouse retains that  
 30 exemption until the property ownership is transferred, the surviving spouse does not  
 31 occupy the dwelling, the surviving spouse remarries, or the property has a change in use.  
 32 If the legal description of property is changed or amended and the surviving spouse  
 33 continues to reside in the dwelling, the surviving spouse retains the exemption provided  
 34 by this section.

1 **Section 4. That § 10-6A-4 be AMENDED:**

2 **10-6A-4.** ~~The~~ An application for the real property tax assessment freeze provided  
3 under this chapter ~~shall~~ must be annually submitted to the county treasurer on or before  
4 April first on forms prescribed by the secretary ~~of revenue,~~ or on a website maintained by  
5 the department. ~~The department shall provide the form shall be made available, and any~~  
6 application it receives online, to the county treasurer ~~who.~~

7 The county treasurer shall, upon request of an applicant, assist the applicant in  
8 completing the ~~form~~ application. The property owner shall sign the ~~certificate~~ application  
9 under penalty of perjury. A person failing to comply with the April first deadline for the  
10 previous year, but otherwise qualifying for the real property tax assessment freeze  
11 provided under this chapter, may petition the board of county commissioners to  
12 recalculate the taxes based on the valuation the person would have received under this  
13 program and abate the difference in taxes.

14 **Section 5. That § 10-6B-9 be AMENDED:**

15 **10-6B-9.** ~~Claims~~ An application for a reduction of real property taxes under this  
16 chapter ~~shall be made annually~~ must be annually submitted to the county treasurer on or  
17 before April first upon forms prescribed by the secretary ~~of revenue.~~ ~~Forms shall be made~~  
18 available of the Department of Revenue, or on a website maintained by the department.  
19 The department shall provide the form, and any application it receives online, to the  
20 county treasurers who treasurer.

21 The county treasurer shall, upon request of ~~a claimant~~ an applicant, assist the  
22 ~~claimant~~ applicant in completing the application.

23 **Section 6. That § 10-6C-3 be AMENDED:**

24 **10-6C-3.** To be eligible for the prohibition on the collection of real property taxes  
25 under this chapter, a person must submit an application annually, on or before April first,  
26 to the county treasurer in the county where the person's property is located. The  
27 application must be made on forms prescribed by the secretary in rules promulgated  
28 pursuant to chapter 1-26, or on a website maintained by the department. The secretary  
29 shall make available to each county treasurer, forms for the property tax program and  
30 any application it receives online. Each county treasurer shall, upon request of an  
31 applicant, assist the applicant in completing the ~~forms~~ application.

1 **Section 7. That a NEW SECTION be added to chapter 10-13:**

2 For purposes of receiving applications for the property tax relief programs pursuant  
3 to §§ 10-4-24.14, 10-4-40, 10-4-41, 10-6A-4, 10-6B-9, 10-6C-3, and 10-18A-7, the  
4 Department of Revenue shall maintain a public website where property owners may  
5 submit applications, and the documentary evidence therefor, for property tax relief.

6 **Section 8. That § 10-18A-7 be AMENDED:**

7 **10-18A-7.** ~~Claims~~ An application for a refund of real property taxes under this  
8 chapter ~~shall~~ must be made annually on or before July first ~~upon~~ on forms prescribed by  
9 the secretary ~~of revenue. Forms shall be made available~~ of the Department of Revenue,  
10 or on a website maintained by the department. The department shall provide the form,  
11 and any application it receives online, to the county ~~treasurers who~~ treasurer.

12 The county treasurer shall, upon request of a claimant ~~an applicant,~~ assist the  
13 ~~claimant~~ applicant in completing the application. In case of sickness, absence, or other  
14 disability of the ~~claimant~~ applicant, or if other good cause exists, the secretary may extend  
15 for a period not to exceed six months the time for filing ~~a claim~~ an application.