



## 2026 South Dakota Legislature

# House Bill 1307

Introduced by: **Representative Ladner**

1 **An Act to limit the annual increase in assessed value of each owner-occupied single-**  
 2 **family dwelling.**

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

4 **Section 1. That § 10-6-158 be AMENDED:**

5 **10-6-158.** ~~For taxes payable in 2027, 2028, 2029, 2030, and 2031, the total~~The  
 6 assessed value of all property in a county with an owner-occupied single-family dwelling  
 7 classification, as defined in § 10-13-39, may not increase more than three percent over  
 8 the total assessed value of all property in the county with an the owner-occupied single-  
 9 family dwelling classification in the prior year, except as otherwise provided in this section.

10 ~~A county may further increase the total~~The assessed value of all property with an  
 11 owner-occupied single-family dwelling classification may be further increased by an  
 12 amount equal to the assessed value of ~~all new improvements~~ of a new improvement made  
 13 to the ~~owner-occupied single-family dwellings or property reclassified to the owner-~~  
 14 ~~occupied single-family dwelling classification in the county in the prior~~ dwelling in that  
 15 year.

16 Notwithstanding the provisions of this section, a county must adjust the total  
 17 assessed value of all property with an owner-occupied single-family dwelling classification  
 18 pursuant to § 10-6-121.

19 **Section 2.** This Act is effective beginning July 1, 2027.