

2026 South Dakota Legislature

House Bill 1259**AMENDMENT 1259B
FOR THE INTRODUCED BILL**

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, or loss of use, 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, and 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 chapter shall~~
8 ~~must be made annually on or before July first upon on forms prescribed by the secretary of~~
9 ~~revenue. Forms shall be made available of the Department of Revenue, or on a website~~
10 ~~maintained by the department. The department shall provide the form, and any application it~~
11 ~~receives online, to the county treasurers who treasurer.~~

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

16 **Section 8.** This Act is effective beginning July 1, 2028.

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