State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

596B0133

HOUSE MILITARY AND VETERANS AFFAIRS
ENGROSSED NO. HB 1080 - 2/14/2019

Introduced by: Representatives Zikmund, Barthel, Beal, Bordeaux, Borglum, Brunner, Cwach, Deutsch, Diedrich, Duba, Duvall, Finck, Glanzer, Goodwin, Gosch, Healy, Howard, Jensen (Kevin), Johnson (David), Koth, Latterell, Lesmeister, Livermont, Marty, McCleerey, Mulally, Peterson (Kent), Peterson (Sue), Qualm, Ring, Schoenfish, Smith (Jamie), Steele, Sullivan, Willadsen, and York and Senators Stalzer, DiSanto, Kennedy, Nesiba, Novstrup, Rusch, Russell, Schoenbeck, Smith (VJ), Soholt, Solano, and Steinhauer

1   FOR AN ACT ENTITLED, An Act to increase the property tax exemption allowed for certain

2   veterans with a disability and the surviving spouses of certain veterans with a disability.

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

4   Section 1. That § 10-4-40 be amended to read:

5   10-4-40. ~~One hundred thousand~~ One hundred fifty thousand dollars of the full and true value

6   of the total amount of a dwelling or portion thereof classified as owner-occupied pursuant to

7   §§ 10-13-39 to 10-13-40.4, inclusive, that is owned and occupied by a veteran who is rated as

8   permanently and totally disabled from a service-connected disability is exempt from property

9   taxation. The veteran shall apply for this partial exemption on a form prescribed by the secretary

10   of revenue. Any application or supporting document for this exemption is confidential. Any

11   veteran who would otherwise qualify for this exemption but fails to comply with the application

12   deadline for the owner-occupied classification or the deadline for application for this exemption

Insertions into existing statutes are indicated by <u>underscores</u>. Deletions from existing statutes are indicated by ~~overstrikes~~.

1   may petition the board of county commissioners to recalculate the taxes based upon the owner-

2   occupied classification and this exemption and abate or refund the difference in taxes pursuant

3   to chapter 10-18.

4   If the director of equalization determines that the veteran receives an exemption for the

5   veteran's dwelling pursuant to this section, the veteran retains that exemption until such time

6   as the property ownership is transferred, the veteran does not occupy the dwelling, or the

7   property has a change in use. If the legal description of property is changed or amended and the

8   veteran continues to reside in the dwelling, the veteran retains the exemption provided by this

9   section.

10   Section 2. That § 10-4-41 be amended to read:

11   10-4-41. ~~One hundred thousand~~ One hundred fifty thousand dollars of the full and true value

12   of the total amount of a dwelling or portion thereof classified as owner-occupied pursuant to

13   §§ 10-13-39 to 10-13-40.4, inclusive, that is owned and occupied by the surviving spouse of a

14   veteran who was rated as permanently and totally disabled from a service-connected disability

15   is exempt from property taxation. The surviving spouse shall apply for this partial exemption

16   on a form prescribed by the secretary of revenue. Any application or supporting document for

17   this exemption is confidential. Any surviving spouse who would otherwise qualify for this

18   exemption but fails to comply with the application deadline for the owner-occupied

19   classification or the deadline for application for this exemption may petition the board of county

20   commissioners to recalculate the taxes based upon the owner-occupied classification and this

21   exemption and abate or refund the difference in taxes pursuant to chapter 10-18.

22   If the director of equalization determines that the surviving spouse receives an exemption

23   for the dwelling pursuant to this section, the surviving spouse retains that exemption until such

24   time as the property ownership is transferred, the surviving spouse does not occupy the

1   dwelling, the surviving spouse remarries, or the property has a change in use. If the legal

2   description of property is changed or amended and the surviving spouse continues to reside in

3   the dwelling, the surviving spouse retains the exemption provided by this section.