

AN ACT

ENTITLED, An Act to define certain property for property tax purposes.

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

Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as follows:

Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a manufactured statement of origin dated after October 31, 1997. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 2. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as follows:

Any transfer or reassignment of a manufactured home classified as real property pursuant to section 1 of this Act shall be accompanied by an affidavit, issued by the county treasurer of the county in which the manufactured home is assessed, stating the current year's real property taxes are paid.

Section 3. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as follows:

If a manufactured home with a manufactured statement of origin dated after October 31, 1997, is sold by a licensed manufactured home dealer, the dealer shall complete the manufactured home listing form, as prescribed by the secretary of revenue, and send the completed form to the director of equalization of the county in which the manufactured home was delivered. The form shall be sent within thirty days after the delivery of the manufactured home.

Section 4. That § 32-7A-17 be amended to read as follows:

32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall be accompanied by an affidavit issued by the county treasurer of the county in which the mobile

home or manufactured home is registered, stating that the current year's taxes are paid. No title may be transferred until the taxes under § 10-9-3 or § 10-21-4 are paid. No transfer of title may be completed unless the mobile home or manufactured home is registered as provided in § 10-9-3 or section 3 of this Act. In any event the title or manufacturer's statement of origin shall be transferred within thirty days of delivery of the manufactured home or mobile home. A violation of this section is a Class 2 misdemeanor.

An Act to define certain property for property tax purposes.

=====
I certify that the attached Act
originated in the

HOUSE as Bill No. 1114

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1114
File No. _____
Chapter No. _____

=====
Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor

=====
The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

=====
STATE OF SOUTH DAKOTA,
SS.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State