

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

258A0580

HOUSE TAXATION COMMITTEE ENGROSSED NO.

**HB1114 - 2/5/97**

Introduced by: Representatives Jorgensen, Brown (Richard), Cutler, Haley, Madden, Moore, Napoli, Peterson (Bill), Richter, Schaunaman, and Waltman and Senators Shoener, Aker, Brown (Arnold), Flowers, Halverson, Hunhoff, and Vitter

1 FOR AN ACT ENTITLED, An Act to define certain property for property tax purposes.

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

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

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

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

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

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

3       If a manufactured home with a manufactured statement of origin dated after October 31,  
4 1997, is sold by a licensed manufactured home dealer, the dealer shall complete the manufactured  
5 home listing form, as prescribed by the secretary of revenue, and send the completed form to the  
6 director of equalization of the county in which the manufactured home was delivered. The form  
7 shall be sent within thirty days after the delivery of the manufactured home.

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

9       32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall  
10 be accompanied by an affidavit issued by the county treasurer of the county in which the mobile  
11 home or manufactured home is registered, stating that the current year's taxes are paid. No title  
12 may be transferred until the taxes under § 10-9-3 or § 10-21-4 are paid. No transfer of title may  
13 be completed unless the mobile home or manufactured home is registered as provided in  
14 § 10-9-3 or section 3 of this Act. In any event the title or manufacturer's statement of origin shall  
15 be transferred within thirty days of delivery of the manufactured home or mobile home. A  
16 violation of this section is a Class 2 misdemeanor.

1    **BILL HISTORY**

2    January 28 - First read in House and referred to Taxation. H.J. 168

3    February 4 - Scheduled for hearing.

4    February 4 - Passed as amended, AYES 13, NAYS 0. H.J. 286