

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

753B0365

SENATE TAXATION COMMITTEE
ENGROSSED NO. **HB1245** - 2/19/98

Introduced by: Representatives Johnson (Doug), Belatti, Diedrich, Jorgensen, Kazmerzak, and Napoli and Senator Staggers

1 FOR AN ACT ENTITLED, An Act to allow an owner-occupant of a manufactured or mobile
2 home to be eligible for an owner-occupied dwelling classification if the owner-occupant fails
3 to list the home with the director of equalization by the required date or within the specified
4 time frame.

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

6 Section 1. That § 10-13-40 be amended to read as follows:

7 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of
8 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county
9 director of equalization stating such person is the owner and occupant of the dwelling as of the
10 assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the
11 dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the dwelling
12 is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by March
13 fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall submit
14 a certificate to the county director of equalization stating such person is the owner and occupant
15 of the dwelling as of the assessment date. The owner-occupant of each manufactured or mobile

1 home shall submit the certificate during the time of registration pursuant to §§ 10-9-3 to 10-9-4,
2 inclusive. If the owner-occupant of a manufactured or mobile home fails to submit the certificate
3 by the date or time frame required pursuant to §§ 10-9-3 to 10-9-4, inclusive, it does not affect
4 the eligibility of the property to be classified as an owner-occupied dwelling. The
5 owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization
6 classifies the property, mobile home, or manufactured home as owner-occupied single-family
7 dwelling, it shall retain the classification until such time as the property ownership is transferred
8 or the property has a change in use. The Department of Revenue shall prescribe the form of the
9 certificate. Appeals regarding the owner-occupied classification shall be made directly to the
10 county board of equalization pursuant to § 10-11-23.

1 **BILL HISTORY**

2 1/21/98 First read in House and referred to Taxation. H.J. 159

3 1/27/98 Scheduled for Committee hearing on this date.

4 1/27/98 Taxation Do Pass, Passed, AYES 13, NAYS 0. H.J. 253

5 1/29/98 House of Representatives Do Pass Amended, Passed, AYES 66, NAYS 0. H.J. 304

6 1/30/98 First read in Senate and referred to Taxation. S.J. 271

7 2/18/98 Scheduled for Committee hearing on this date.

8 2/18/98 Taxation Do Pass Amended, Passed, AYES 9, NAYS 0. S.J. 574