

AN ACT

ENTITLED, An Act to account for how taxes are paid by certain manufactured homes for certain school purposes, to establish how the Department of Revenue shall adjust the computation for local effort, and to classify certain manufactured homes as real property for property tax purposes.

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

Section 1. That chapter 13-13 be amended by adding thereto a NEW SECTION to read as follows:

The Department of Revenue shall exclude the real property valuation of manufactured homes, considered as real estate pursuant to § 10-4-2.4, and manufactured homes, converted to real estate after July 1, 1999, when computing local effort pursuant to §§ 13-13-10.1 and 13-37-35 for the purpose of the state aid to education formula. The county auditor shall also exclude such real estate value when computing the tax levy for school purposes. However, such manufactured homes shall continue to be subject to each tax levy.

Section 2. That § 10-4-2.4 be amended to read as follows:

10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a model year of 1994 or newer. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 3. That § 10-4-2.6 be amended to read as follows:

10-4-2.6. If a manufactured home with a model year of 1994 or newer, 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 § 10-4-2.4 be amended to read as follows:

10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a model year of 1990 or newer. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 5. That § 10-4-2.6 be amended to read as follows:

10-4-2.6. If a manufactured home with a model year of 1990 or newer, 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 6. The effective date of sections 4 and 5 of this Act is July 1, 2000.

Section 7. That § 10-4-2.4 be amended to read as follows:

10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a model year of 1985 or newer. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 8. That § 10-4-2.6 be amended to read as follows:

10-4-2.6. If a manufactured home with a model year of 1985 or newer, 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 9. The effective date of sections 7 and 8 of this Act is July 1, 2001.

Section 10. That § 10-4-2.4 be amended to read as follows:

10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a model year of 1977 or newer. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 11. That § 10-4-2.6 be amended to read as follows:

10-4-2.6. If a manufactured home with a model year of 1977 or newer, 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 12. The effective date of sections 10 and 11 of this Act is July 1, 2002.

An Act to account for how taxes are paid by certain manufactured homes for certain school purposes, to establish how the Department of Revenue shall adjust the computation for local effort, and to classify certain manufactured homes as real property for property tax purposes.

=====

I certify that the attached Act originated in the

HOUSE as Bill No. 1138

Chief Clerk

=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1138
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