

State of South Dakota

SEVENTY-SIXTH SESSION LEGISLATIVE ASSEMBLY, 2001

528E0069

HOUSE BILL NO. 1245

Introduced by: Representatives Rhoden, Hargens, Hundstad, McCoy, Monroe, and Napoli
and Senators Apa, Diedrich (Elmer), Greenfield, Ham, Madden, and
McCracken

1 FOR AN ACT ENTITLED, An Act to revise the provisions concerning the licensing,
2 assessment, and taxation of manufactured homes.

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

4 Section 1. That section 7 of chapter 83 of the 1999 Session Laws be repealed.

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

6 ~~10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured~~
7 ~~homes as defined in subdivision 32-3-1(6) with a model year of 1997 1985 or newer. This section~~
8 ~~does not apply to any manufactured home in the inventory of any dealer as defined in subdivision~~
9 ~~32-7A-1(1).~~

10 Section 2. That section 8 of chapter 83 of the 1999 Session Laws be repealed.

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

12 ~~10-4-2.6. If a manufactured home with a model year of 1997 1985 or newer, is sold by a~~
13 ~~licensed manufactured home dealer, the dealer shall complete the manufactured home listing~~
14 ~~form, as prescribed by the secretary of revenue, and send the completed form to the director of~~

1 ~~equalization of the county in which the manufactured home was delivered. The form shall be sent~~
2 ~~within thirty days after the delivery of the manufactured home.~~

3 Section 3. That section 9 of chapter 83 of the 1999 session laws be repealed.

4 ~~Section 9. The effective date of sections 7 and 8 of this Act is July 1, 2001.~~

5 Section 4. That section 10 of chapter 83 of the 1999 session laws be repealed.

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

7 ~~10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured~~
8 ~~homes as defined in subdivision 32-3-1(6) with a model year of 1997 1977 or newer. This section~~
9 ~~does not apply to any manufactured home in the inventory of any dealer as defined in subdivision~~
10 ~~32-7A-1(1).~~

11 Section 5. That section 11 of chapter 83 of the 1999 session laws be repealed.

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

13 ~~10-4-2.6. If a manufactured home with a model year of 1997 1977 or newer, is sold by a~~
14 ~~licensed manufactured home dealer, the dealer shall complete the manufactured home listing~~
15 ~~form, as prescribed by the secretary of revenue, and send the completed form to the director of~~
16 ~~equalization of the county in which the manufactured home was delivered. The form shall be sent~~
17 ~~within thirty days after the delivery of the manufactured home.~~

18 Section 6. That section 12 of chapter 83 of the 1999 session laws be repealed.

19 ~~Section 12. The effective date of sections 10 and 11 of this Act is July 1, 2002.~~

20 Section 7. That § 10-9-3 be amended to read as follows:

21 10-9-3. The owner of each registered mobile home with a model year of 1989 or older shall,
22 on or before the first day of February of each year, list the mobile home with the county director
23 of equalization in the county where the mobile home is located. The owner shall also provide the
24 director of equalization a copy of the valid title to the mobile home if not previously provided.

1 The listing shall be on a form prescribed by the secretary of revenue and provided by the director
2 of equalization and a copy ~~thereof~~ shall be furnished to the county auditor. The applicant shall
3 state, under oath, ~~his~~ the applicant's name; address; location of mobile home; manufacturer's
4 name; or make of trailer; model; serial number; width; length; weight; and shall also furnish the
5 name and number of the school district; or municipality and the county in which the mobile home
6 is parked or occupied.

7 Section 8. That § 10-9-11 be amended to read as follows:

8 10-9-11. Upon valuation and assessment of each registered mobile or manufactured home
9 pursuant to this chapter, the county director of equalization shall issue to the taxpayer a
10 decalcomania prescribed by the Department of Revenue, which shall indicate that the mobile or
11 manufactured home has been assessed for the current year. Any mobile or manufactured home
12 with a model year of 1990 or newer may be assigned a permanent decalcomania by the county
13 director of equalization. The mobile or manufactured home owner shall ~~thereafter~~ prominently
14 display the ~~same~~ decalcomania on the right front of the mobile or manufactured home. Failure
15 to display this decalcomania or alteration or wrongful use thereof is a petty offense.

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

18 Prior to the sale or transfer of a used manufactured home, the seller shall obtain an affidavit
19 from the county treasurer of the county where the manufactured home is registered. If the taxes
20 have been paid in full, the affidavit shall state that the current year's taxes have been paid as
21 required by §§ 10-6-70 to 10-6-73, inclusive, or § 10-9-3.

22 Section 10. That § 10-21-37 be amended to read as follows:

23 10-21-37. If a manufactured home is purchased or moved to a specific site on or before
24 November first and the property has been assessed as real property and the owner of the

1 manufactured home plans to move, sell, transfer, or reassign the manufactured home before
2 November first in the following year, the county auditor shall levy a tax by applying the tax levy
3 used for taxes payable during the current year on other property in the same taxing district. The
4 owner shall pay such tax in full for the current year, not on a pro rata basis. If the taxes are paid
5 in full, the county treasurer shall place the remittance in an advanced tax account to be
6 distributed pursuant to § 10-21-27 during the year of its normal distribution and the county
7 treasurer shall issue an affidavit stating that the current year's taxes are paid.

8 Section 11. That § 10-21-38 be amended to read as follows:

9 10-21-38. If a manufactured home has been assessed as real property and taxes are payable
10 and the owner of the manufactured home plans to move, sell, transfer, or reassign the
11 manufactured home before all the current taxes are paid, then the owner shall pay the current
12 taxes in full, not on a pro rata basis. If the taxes are paid in full, the county treasurer shall place
13 the remittance in an advanced tax account to be distributed pursuant to § 10-21-27 during the
14 year of its normal distribution and the county treasurer shall issue an affidavit stating that the
15 current year's taxes are paid.