

2024 South Dakota Legislature

House Bill 1255**AMENDMENT 1255A
FOR THE INTRODUCED BILL**

1 **An Act to establish a property tax exemption for religious societies, and to modify**
2 **the application requirements for certain property tax exemptions.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-4:**

5 Where a religious society providing religious services in the state owns unimproved
6 land, that unimproved land is exempt from taxation, for a period not to exceed ~~ten two~~
7 years.

8 **Section 2. That § 10-4-15 be AMENDED:**

9 **10-4-15.** Any person, organization, corporation, or association claiming a property
10 tax exemption status for any property under §§ 10-4-8.1 to 10-4-14, inclusive, § 10-4-
11 39, or as may otherwise be provided by law, shall apply for ~~such the~~ exemption to the
12 county director of equalization on forms prescribed by the secretary of revenue prior to
13 November first of the tax year.

14 If a property is claimed as exempt from property tax pursuant to §§ 10-4-9 and
15 section 1 of this Act, and determined by the board of equalization as exempt under § 10-
16 4-16 for a tax year, the property owner is entitled to the same property tax exemption on
17 the property for each tax year thereafter without submitting an application in any following
18 tax year, unless:

- 19 (1) A change in ownership of the property occurs;
20 (2) The county board of equalization determines the property no longer meets the
21 requirements of the property tax exemption; or
22 (3) For property exempt pursuant to section 1 of this Act, the property owner has been
23 granted the exemption for the maximum number of years allowed under section 1
24 of that Act.