

# Tax Exempt Property



## ISSUE MEMORANDUM 2018-xx

### Introduction

This memorandum explains the statutory language that the Legislature has adopted under Article XI, § 6 and analyzes the types and values of property that are exempt. The information provided in the appended table is taken from annual statements provided by each party claiming an exemption pursuant to Article XI, § 6 of the South Dakota Constitution.<sup>1</sup> This issue memorandum updates and revises 1994-2017 and 1999-2006 issue memorandums.

### Constitutional Provisions

There are two sections in the South Dakota Constitution that provide property tax exemptions. Article XI, § 5 provides a property tax exemption for "property of the United States and of the state, county and municipal corporations, both real and personal." Article XI, § 5 is self-executing and needs no statutory language to put the exemption into effect.

Article XI, § 6 provides that "The Legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, property acquired and used exclusively for public highway purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation." Article XI, § 6 places a requirement on the Legislature to adopt appropriate legislation to effectuate the section.

The enabling legislation for Article XI, § 6 is found in SDCL chapter 10-4. In this chapter the Legislature has defined each type of property identified in Article XI, § 6 and provided for full and partial exemptions from all property taxes. For the purposes of Article XI, § 6, the term 'property taxes' does not apply to special assessments. The South Dakota Supreme Court has ruled that "special assessments for local improvements are distinct and different from taxation and a constitutional or statutory exemption from taxation is an exemption from ordinary taxes only and does not include special assessments for local improvements."<sup>2</sup>

The Legislature has determined that the property must meet two criteria to be exempt from taxation. The first criterion is that the property is owned by the organization seeking tax exempt status. The second criterion is that the property is used exclusively for the purpose for which the organization is seeking tax-exempt status. To receive a complete exemption both criteria must be satisfied. A partial exemption is available for property that has multiple uses but only to the extent to which the property is used for the exempt purpose.

### Statutory Provisions and Case Law

For property used for religious purposes to be exempt, the property must be "a building or structure used exclusively for religious purposes."<sup>3</sup> The church and parking lot, the parsonage, and religious school are capable of being exempt if owned and used exclusively for religious purposes. A parking lot owned by a religious society may not be used to generate revenue even if the revenue is used for religious purposes.

<sup>1</sup> South Dakota Department of Revenue, 2017.

<sup>2</sup> Wagner Constr. Co. v. City of Sioux Falls, 71 SD 587, 27 NW 2d 916 (1947).

<sup>3</sup> [SDCL 10-4-9](#).

The South Dakota Supreme Court has ruled that just being organized as a religious society is not sufficient to warrant tax-exempt status. In 1922, the Court ruled that the principal business of the society must be religious.<sup>4</sup> In 1991, the Court ruled that to receive a one hundred percent exemption the term 'exclusively' had to be strictly construed and that a church camp's exemption had to be prorated since the camp was rented part of the time during the tax year to "persons and organizations not affiliated with the church for nonreligious activities."<sup>5</sup>

For property used for charitable purposes to be exempt, the property must be owned by an "organization or society which devotes its resources to the relief of the poor, distressed or underprivileged." The organization "shall receive a majority of its revenue from donations, public funds, membership fees, or program fees generated solely to cover operating expenses." The organization "shall lessen a governmental burden by providing its services to people who would otherwise use governmental services." The organization "shall be nonprofit and recognized as an exempt organization under section 501(c)(3) of the United States Internal Revenue Code." The organization "may not have any of its assets available to any private interest."<sup>6</sup>

The Legislature has defined and exempted property used for benevolent purposes. A benevolent organization is defined as, "any lodge, patriotic organization, memorial association, educational association, cemetery association, or similar association."<sup>7</sup> It also includes any "congressionally chartered veterans organization which is nonprofit and recognized as an exempt organization under section 501(c)(4) of the United States Internal Revenue Code." The definition of benevolent purpose is "an activity that serves the poor, distressed or underprivileged, promotes the physical or mental welfare of youths or disadvantaged individuals, or relieves a government burden." A benevolent organization "shall be nonprofit and recognized as an exempt organization under sections 501(c)(3), 501(c)(7), 501(c)(8), 501(c)(10) or 501(c)(19) of the United States Internal Revenue Code." An educational association is "a group of accredited elementary, secondary or post-secondary schools."

The Legislature has created two exceptions for benevolent organizations. There is no exemption if the property is agricultural land or for any "improved or unimproved property located within a municipality not occupied or directly used in carrying out the primary objective of the benevolent organization owning the same."

The Legislature has defined, and exempted property used for human health care and health care related purposes. A health care organization "shall be nonprofit and recognized as an exempt organization under section 501(c)(3) of the United States Internal Revenue Code." Furthermore, a health care organization may not have any of its assets available to any private interest. The property, "shall be a health care facility licensed pursuant to chapter 34-12, orphanage, mental health center or community support provider regulated under chapter 27A-5, or camp."<sup>8</sup>

Congregate housing is health care only "if the facility is an independent group-living environment operated and owned by a health care facility licensed pursuant to chapter 34-12."<sup>9</sup> The congregate housing must offer "a continuum of care, residential accommodations, and supporting services primarily for persons at least sixty-two years of age or disabled as defined pursuant to chapter 10-6A." The supporting services must include "the ability to provide health care and a service that satisfies a balanced nutrition program." The health care facility which the congregate housing is associated with "shall admit all persons for treatment consistent with the facility's ability to provide health care services required by the patient until the facility is filled to its ordinary capacity and conform to all applicable regulations of and permit inspections by the state as otherwise provided by law."<sup>10</sup>

<sup>4</sup> State ex rel. Chamberlain v. Hutterische Bruder Gemeinde, 46 SD 189, 191 NW 635 (1922).

<sup>5</sup> Lutherans Outdoors in S.D., Inc. v. South Dakota State Bd. of Equalization, 475 NW 2d 140 (S.D. 1991).

<sup>6</sup> [SDCL 10-4-9.1.](#)

<sup>7</sup> [SDCL 10-4-9.2.](#)

<sup>8</sup> [SDCL 10-4-9.3.](#)

<sup>9</sup> [SDCL 10-4-9.4.](#)

<sup>10</sup> [SDCL 10-4-9.3.](#)



The Attorney General in Opinion 88-21 stated that "a balanced nutrition program of necessity contemplates more than one meal per day." In addition, a congregate housing unit "does not have to have a doctor or nurse as a full-time staff member," but "an electronic call device would not be sufficient to meet the 'health care' requirements of this section." The Attorney General stated that "the mere presence of cooking facilities on the premises of the individual resident would not constitute a balanced nutrition food service program" but the law "does not require that the food service be physically located at or operated by either the congregate care unit or the health care facility, only that there be such a service and that it provide a program of balanced nutrition," and that the "care unit does not have to have a kitchen on the premises, nor a nutritionist."<sup>11</sup>

The Legislature has limited the amount of agricultural land which a charitable, benevolent, or religious organization can own and have exempt from taxation. The agricultural land "used exclusively for charitable, benevolent or religious purposes upon which the buildings used by such society or institution are situated is exempt from taxation up to but not exceeding eighty acres."<sup>12</sup> All other agricultural land owned by any such organization must be taxed like other property of the same nature. The South Dakota Supreme Court has ruled that "regardless of how many noncontiguous areas it operates there is only one 80- acre exemption."<sup>13</sup>

The Legislature has specifically stated that an organization is not exempt if the property consists "of hotel or residence property, or any other class of retail business" and the property, "is used or owned primarily for the purposes of revenue, and not for the primary object of such charitable, benevolent or religious society".<sup>14</sup>

Many organizations own property that is not completely used for an exempt purpose but qualifies for an exemption for a portion of the property. To determine the taxable portion of the total property "the appraised value of the entire property shall be multiplied by the percentage of the entire property used for other than health care, charitable, benevolent, or religious purposes." The resulting value is then "multiplied by the percentage of time the property is used for other than health care, charitable, benevolent, or religious purposes. The resulting value shall be the assessed value for taxation purposes."<sup>15</sup>

For property used for education purposes, the property shall be "accredited or approved as a school by the accreditation division within the Department of Education, by the board of regents or by a nationally recognized accreditation service." If the "educational institution is operated for profit, this exemption applies only to that portion of property which is used exclusively for student housing, student and administrative parking and instructional or administrative purposes." There is no exemption for any property of an educational institution which "consists of agricultural land or improved or unimproved municipal property not occupied by a certified teacher or directly used in carrying out the primary object of the educational institution owning the same."<sup>16</sup>

In 1966, the South Dakota Supreme Court ruled that SDCL 10-4-13 also applies to private schools. The Court reasoned that if the institution provided "at least some substantial part of the educational training which would otherwise be furnished by tax-supported schools" that the private institution should receive the same tax treatment as public schools. The Court ruled that "it is not necessary that the courses be accepted and given full faith by the tax-supported colleges and universities."<sup>17</sup> The Court ruled in 1975 that not all private schools qualify for an exemption. In that case, the Court held that a hairstyling academy "was not entitled to tax exemptions as an educational institution" because its "dominant purpose was commercial rather than educational and because it taught only one subject slightly related to subjects taught in public schools."<sup>18</sup>

<sup>11</sup> [S.D. Attn. Gen. Op. 88-21](#)

<sup>12</sup> [SDCL 10-4-10.](#)

<sup>13</sup> *Lutherans Outdoors in S.D., Inc. v. South Dakota State Bd. of Equalization*, 475 NW 2d 140 (S.D. 1991).

<sup>14</sup> [SDCL 10-4-11.](#)

<sup>15</sup> [SDCL 10-4-12.](#)

<sup>16</sup> [SDCL 10-4-13.](#)

<sup>17</sup> *National College of Business v. Pennington County*, 82 SD 391, 146 NW 2d 731 (1966).

<sup>18</sup> *South Dakota Hairstyling, Inc. v. Minnehaha County*, 88 SD 682, 227 NW 2d 431 (1975).



If the property owned by an educational institution is used for exempt and nonexempt purposes there is a formula in statute to determine the portion that is taxable. To determine the taxable value the "appraised value of the entire property" is "multiplied by the percentage of the entire property used for other than student housing, student and administrative parking and instructional or administrative purposes." The value that results from that calculation is then "multiplied by the percentage of time such property is used for other than student housing, student and administrative parking and instructional or administrative purposes."<sup>19</sup> The value that results from that calculation is the institution's assessed value for taxation purposes.

The exemption for agricultural and horticultural societies is broader than that for religious, charitable, and the others. The Legislature has determined that the "grounds, buildings, and all property belonging to or used exclusively by agricultural and horticultural societies shall be exempt from taxation."<sup>20</sup>

### Application Process

Organizations seeking tax exemption must apply to the county director of equalization prior to November first of the tax year.<sup>21</sup> The county director of equalization must examine and review each application and make a recommendation on the taxable or exempt status for all or any part of such property to the county board of equalization at its annual meeting. The director of equalization is required to publish, at least six days prior to the last Tuesday of March of each year, a list showing the legal owner, utilization, and a description of all property for which tax-exempt status is claimed.<sup>22</sup> The county board of equalization must decide on the status of the property in each application.

If the county board of equalization determines that all or any part of the property listed in the application is taxable, the board must give the applicant at least seven days' written notice of the board's decision. The applicant must be given an opportunity for a hearing with the board at any current session of the board. The applicant must be given the opportunity to present any information relating to the issue. After the hearing, the board must make a final determination on the status of the property. If the applicant is denied tax-exempt status, the applicant can appeal the decision to circuit court or to the Office of Hearing Examiners.<sup>23</sup>

Once the property of an organization receives tax-exempt status, the exemption begins with the next taxable year. Each year thereafter the organization must file an annual statement with the county director of equalization "on or before November first of each year certifying that the use of such property has not changed during the year." If the organization does not submit the annual statement, the director of equalization reviews the status of the organization's property and may recommend "to the county board of equalization that the status of such property be changed."<sup>24</sup> Property that is under religious or cemetery use need not submit an annual statement unless the use of the property changes.

Exemptions are determined "with respect to the ownership and use of such property on the legal assessment day regardless of after acquired or disposed of property." However, if property is transferred from a nonexempt use to an exempt use during a year the nonexempt owner is liable for the taxes "during the year of transfer, proportionate to the length of time such nonexempt person, firm or corporation owned such property, and until the date on which such tax exempt entity is legally entitled to and has acquired actual possession of such property and is making use of the same for the purposes of the tax-exempt entity."<sup>25</sup> If property is transferred from an exempt entity to a nonexempt entity during a year, the nonexempt entity is liable for taxes on the property "based on an assessment during the year of transfer, proportionate to the length of time such nonexempt person, firm or corporation owns such property."<sup>26</sup>

<sup>19</sup> [SDCL 10-4-13.2.](#)

<sup>20</sup> [SDCL 10-4-14.](#)

<sup>21</sup> [SDCL 10-4-15.](#)

<sup>22</sup> [SDCL 10-4-17.](#)

<sup>23</sup> [SDCL 10-4-18.](#)

<sup>24</sup> [SDCL 10-4-19.](#)

<sup>25</sup> [SDCL 10-4-19.1.](#)

<sup>26</sup> [SDCL 10-4-19.2.](#)



## Annual Statements

The directors of equalization must send the Department of Revenue copies of the annual statement submitted by tax-exempt organizations. The application forms and annual statements are completed by the organizations owning the property and vary considerably in the amount of information contained. The statements ask for the name and address of the organization, the legal description of the property, the category of exemption claimed, the use of the property, the percentage of time the property is used for an exempt purpose, the amount of income, if any, generated from the property, the estimated value of the land and buildings, and the amount of insurance. The appended table comprises of the 2017 data from the annual statements submitted to the South Dakota Department of Revenue.

Most organizations have little difficulty completing the form except for estimating the value of the land and buildings. Many organizations will use the original cost of the land and buildings, and if the purchase was not too long ago the numbers are relatively accurate. Some of the large organizations with sophisticated accounting will know the depreciated value and will use that amount. Some organizations use the replacement value from their insurance policy. Other organizations have no realistic idea of the value of the land or buildings.

The appended table provides the total value for land and buildings that are provided by the organization owning the property. The information provides an indication of the value of exempt property but is not completely accurate due to inconsistencies in the way the property is valued and reported. No attempt has been made to verify the accuracy of the numbers on the annual statements.

The table provides the value by county for the following categories: benevolent, charitable, health, education, other, and religious. In some instances, it appears that counties include in this report the value of political subdivisions such as sanitary districts and water user districts which are exempt under Article XI, § 5. The other category includes those organizations that have an exemption but do not neatly fit into one of the other groups. Examples include volunteer fire departments, rodeo and roping clubs, nonprofit water supply systems, homeowner's associations, hunting and shooting clubs, telecommunications cooperatives, economic development corporations, senior citizen centers, landfills, improvement districts, garden clubs, and community playhouses.

## Conclusion

The annual statements and applications from organizations seeking a property tax exemption provide extensive information that the public and elected officials can use to determine the extent of the exemptions given under Article XI, § 6. Collecting better data would be difficult under the current system. The counties have little incentive to collect better data since there is no tax revenue resulting from any additional effort. The exemptions are generally provided by the Constitution, but the Legislature could require the exempt organizations to provide more or better information. But this extra effort may serve little purpose, unless the Legislature intends to change the language in the enabling statutes for Article XI, § 6 either to expand or narrow the application of this constitutional provision or to apply more strictly the current limitations provided in statute.

The total land and building value for the exemptions identified in this memorandum is \$17.6 billion in 2017, which is more than 15 percent of the \$91 billion of 2017 total assessed valuation. Since 1997, the Legislature has sought to control and limit property tax exemptions, but tax-exempt land and building valuations continue to increase. Previously, the total land and building value for the exemptions identified in 1997 was \$1.4 billion, which was more than five percent of the \$25.8 billion of 1997 total assessed valuation.

Property tax exemptions provided for certain properties is not a new issue, nor is it an issue that will go away. Some may question whether certain tax-exempt property competes with taxable property, and others may



question whether certain services relieve a government burden, provide an essential service to the community, or benefit people enough to warrant a tax exemption. Any change to the property tax exemptions may have long-term consequences for the people and communities served by these organizations. The balance of providing an incentive to create and operate an organization must be weighed against the tax burden shifted to other taxpayers.

<b>South Dakota Tax Exempt Property</b>			
<b>2017</b>			
<b>County</b>	<b>Exemption Type</b>	<b>Land Value</b>	<b>Building Value</b>
<b>Aurora</b>			
	<b>Benevolent</b>	\$13,000	\$255,500
	<b>Charitable</b>	\$3,500	
	<b>Other</b>	\$2,500	\$45,000
	<b>Education</b>		\$3,200,000
	<b>Health Care</b>	\$3,000	\$127,000
	<b>Religious</b>	\$27,500	\$4,208,532
Total For County		\$49,500	\$7,836,032
<b>Beadle</b>			
	<b>Benevolent</b>	\$452,387	\$4,087,264
	<b>Charitable</b>	\$1,855,072	\$8,445,725
	<b>Education</b>	\$124,000	\$5,000,000
	<b>Health Care</b>	\$535,856	\$4,706,201
	<b>Other</b>	\$1,231,335	\$3,092,304
	<b>Religious</b>	\$1,909,738	\$28,656,666
Total For County		\$6,108,388	\$53,988,160
<b>Bennett</b>			
	<b>Benevolent</b>	\$58,500	\$1,076,500
	<b>Health Care</b>		\$45,000
	<b>Religious</b>	\$350,500	\$1,601,018
Total For County		\$409,000	\$2,722,518
<b>Bon Homme</b>			
	<b>Benevolent</b>	\$8,000	\$169,000
	<b>Charitable</b>	\$8,835	\$35,300
	<b>Education</b>	\$29,000	\$30,000
	<b>Health Care</b>	\$259,650	\$22,801,486
	<b>Other</b>	\$80,845	\$1,790,610
	<b>Religious</b>	\$326,450	\$5,031,500
Total For County		\$712,780	\$29,857,896





County	Exemption Type	Land Value	Building Value
<b>Brookings</b>			
	<b>Benevolent</b>	\$1,444,900	\$6,523,900
	<b>Charitable</b>	\$3,088,658	\$26,136,839
	<b>Education</b>	\$2,521,056	\$7,836,600
	<b>HealthCare</b>	\$848,089	\$13,328,333
	<b>Other</b>	\$2,351,676	\$7,515,534,674
	<b>Religious</b>	\$8,651,172	\$59,004,344
Total For County		\$18,905,551	\$7,628,364,690
<b>Brown</b>			
	<b>Benevolent</b>	\$348,450	\$10,272,200
	<b>Charitable</b>	\$1,750,573	\$17,954,416
	<b>Education</b>	\$766,543	\$8,940,000
	<b>Health Care</b>	\$490,593	\$75,635,000
	<b>Other</b>	\$2,711,295	\$23,949,463
	<b>Religious</b>	\$7,263,956	\$94,374,303
Total For County		\$13,331,410	\$231,125,382
<b>Brule</b>			
	<b>Benevolent</b>	\$6,309	\$669,060
	<b>Charitable</b>	\$13,200	\$139,703
	<b>Health Care</b>	\$185,000	\$5,530,000
	<b>Other</b>		
	<b>Religious</b>	\$30,500	\$1,250,000
Total For County		\$235,009	\$7,588,763
<b>Buffalo</b>			
	<b>Benevolent</b>	\$900	\$2,000
	<b>Charitable</b>	\$29,500	\$500,000
	<b>Health Care</b>		\$350,000
	<b>Other</b>	\$450	\$283,000
	<b>Religious</b>	\$28,500	\$531,000
Total For County		\$59,350	\$1,666,000
<b>Butte</b>			
	<b>Benevolent</b>	\$190,473	\$945,643
	<b>Charitable</b>	\$69,400	\$453,427
	<b>Education</b>	\$14,000	\$51,686
	<b>Health Care</b>	\$25,000	\$75,000
	<b>Other</b>	\$38,790	\$200,808
	<b>Religious</b>	\$798,518	\$5,220,321
Total For County		\$1,145,607	\$7,019,363



County	Exemption Type	Land Value	Building Value
<b>Campbell</b>			
	<b>Charitable</b>	\$5,350	\$249,848
	<b>Other</b>	\$10,000	\$500,000
	<b>Religious</b>	\$20,200	\$1,637,376
Total For County		\$35,550	\$2,387,224
<b>Charles Mix</b>			
	<b>Benevolent</b>	\$98,500	\$425,000
	<b>Charitable</b>	\$116,885	\$2,541,810
	<b>Education</b>	\$50,000	\$690,000
	<b>Health Care</b>	\$813,500	\$39,451,000
	<b>Other</b>	\$684,601	\$6,542,075
	<b>Religious</b>	\$1,574,210	\$16,610,068
Total For County		\$3,337,696	\$66,259,953
<b>Clark</b>			
	<b>Benevolent</b>	\$10,000	\$50,000
	<b>Charitable</b>	\$33,000	\$584,000
	<b>Education</b>		\$260,000
	<b>Health Care</b>		\$74,012
	<b>Other</b>	\$2,029	\$66,416
	<b>Religious</b>	\$173,950	\$5,729,434
Total For County		\$218,979	\$6,763,862
<b>Clay</b>			
	<b>Benevolent</b>	\$628,661	\$3,962,595
	<b>Education</b>	\$18,750	
	<b>Other</b>	\$514,000	\$95,000,000
	<b>Healthcare</b>	\$10,740	\$8,561
	<b>Religious</b>	\$439,148	\$7,460,312
Total For County		\$1,611,299	\$106,431,468
<b>Codington</b>			
	<b>Benevolent</b>	\$891,100	\$2,100,300
	<b>Charitable</b>	\$1,058,498	\$8,455,569
	<b>Other</b>	\$494,574	\$2,314,861
	<b>Health Care</b>	\$2,496,000	\$52,710,000
	<b>Religious</b>	\$11,222,770	\$110,468,859
Total For County		\$16,162,942	\$176,049,589





County	Exemption Type	Land Value	Building Value
<b>Corson</b>			
	<b>Benevolent</b>	\$1,000	\$290,000
	<b>Charitable</b>	\$2,000	\$219,000
	<b>Education</b>		\$1,400,000
	<b>Health Care</b>	\$3,000	\$130,000
	<b>Other</b>	\$4,000	\$3,446,296
	<b>Religious</b>	\$136,241	\$6,757,674
Total For County		\$146,241	\$12,242,970
<b>Custer</b>			
	<b>Benevolent</b>	\$153,000	\$1,029,000
	<b>Charitable</b>	\$483,525	\$913,825
	<b>Health Care</b>	\$546,100	\$6,378,000
	<b>Other</b>	\$460,997	\$4,075,231
	<b>Religious</b>	\$1,466,565	\$10,271,625
Total For County		\$3,110,187	\$22,667,681
<b>Davison</b>			
	<b>Benevolent</b>	\$84,940	\$5,516,670
	<b>Charitable</b>	\$2,201,926	\$16,987,401
	<b>Education</b>	\$2,430,740	\$118,201,431
	<b>Health Care</b>	\$4,121,454	\$50,932,899
	<b>Other</b>	\$319,080	\$100,685
	<b>Religious</b>	\$1,895,476	\$55,763,481
Total For County		\$11,053,616	\$247,502,567
<b>Day</b>			
	<b>Benevolent</b>	\$5,333	\$263,723
	<b>Charitable</b>	\$1,010,500	\$3,251,000
	<b>Health Care</b>		\$4,163,000
	<b>Other</b>	\$106,344	\$628,717
	<b>Religious</b>	\$515,600	\$8,290,250
Total For County		\$1,637,777	\$16,596,690
<b>Deuel</b>			
	<b>Benevolent</b>	\$35,000	\$310,000
	<b>Charitable</b>	\$26,000	\$1,402,500
	<b>Health Care</b>	\$98,764	\$8,751,428
	<b>Other</b>	\$187,440	\$653,500
	<b>Religious</b>	\$403,050	\$7,686,631
Total For County		\$750,254	\$18,804,059



County	Exemption Type	Land Value	Building Value
<b>Dewey</b>			
	<b>Benevolent</b>	\$43,429	\$161,600
	<b>Charitable</b>	\$81,000	\$322,000
	<b>Education</b>	\$24,654	\$211,931
	<b>Health Care</b>	\$127,600	\$846,800
	<b>Other</b>	\$13,500	\$876,000
	<b>Religious</b>	\$412,700	\$1,960,000
Total For County		\$702,883	\$4,378,331
<b>Douglas</b>			
	<b>Benevolent</b>	\$11,000	\$120,000
	<b>Charitable</b>	\$39,400	\$3,130,000
	<b>Health Care</b>	\$32,600	\$8,322,007
	<b>Other</b>	\$174,251	\$1,495,252
	<b>Education</b>	\$10,000	\$2,500
	<b>Religious</b>	\$115,728	\$8,584,368
Total For County		\$382,979	\$21,654,127
<b>Edmunds</b>			
	<b>Benevolent</b>	\$95,165	\$370,250
	<b>Charitable</b>	\$36,760	\$230,000
	<b>Education</b>	\$1,000	\$1,500
	<b>Other</b>	\$24,525	\$25,200
	<b>Religious</b>	\$173,201	\$2,546,647
Total For County		\$330,651	\$3,173,597
<b>Fall River</b>			
	<b>Benevolent</b>	\$74,926	\$942,514
	<b>Charitable</b>	\$312,460	\$4,106,850
	<b>Education</b>	\$8,000	\$88,000
	<b>Health Care</b>	\$68,385	\$1,001,310
	<b>Other</b>	\$905,750	\$6,192,400
	<b>Religious</b>	\$700,300	\$15,266,684
Total For County		\$1,980,821	\$27,597,758
<b>Faulk</b>			
	<b>Benevolent</b>	\$2,850	\$254,000
	<b>Charitable</b>	\$3,060	\$190,000
	<b>Education</b>	\$100	\$245,000
	<b>Health Care</b>		\$47,700
	<b>Other</b>	\$64,730	\$1,919,444
	<b>Religious</b>	\$20,800	\$5,575,750
Total For County		\$91,540	\$8,231,894



County	Exemption Type	Land Value	Building Value
<b>Grant</b>			
	<b>Benevolent</b>	\$144,500	\$700,000
	<b>Charitable</b>	\$70,389	\$3,663,866
	<b>Education</b>	\$5,000	\$1,398,000
	<b>Health Care</b>	\$345,000	\$28,535,000
	<b>Other</b>	\$176,269	\$2,150,140
	<b>Religious</b>	\$560,748	\$21,938,813
Total For County		\$1,301,906	\$58,385,819
<b>Gregory</b>			
	<b>Benevolent</b>	\$17,658	\$570,700
	<b>Health Care</b>	\$214,445	\$5,619,591
	<b>Religious</b>	\$121,300	\$5,148,300
Total For County		\$353,403	\$11,338,591
<b>Haakon</b>			
	<b>Benevolent</b>	\$15,000	\$322,000
	<b>Charitable</b>	\$504,459	\$6,802,090
	<b>Other</b>	\$3,604,270	\$8,095,874
	<b>Health Care</b>	\$71,375	\$4,952,335
	<b>Religious</b>	\$61,600	\$2,495,099
	<b>Education</b>	\$300,000	\$47,000,000
Total For County		\$4,556,704	\$69,667,398
<b>Hamlin</b>			
	<b>Benevolent</b>	\$37,882	\$1,552,900
	<b>Charitable</b>	\$27,956	\$191,424
	<b>Education</b>	\$1,451	\$1,635,421
	<b>Health Care</b>	\$14,590	\$523,500
	<b>Other</b>	\$21,632	\$510,073
	<b>Religious</b>	\$1,097,854	\$11,761,450
Total For County		\$1,201,365	\$16,174,768
<b>Hand</b>			
	<b>Benevolent</b>	\$108,501	\$714,989
	<b>Charitable</b>	\$88,120	\$5,829,552
	<b>Education</b>	\$2,400	\$305,493
	<b>Health Care</b>	\$17,062	\$134,842
	<b>Other</b>	\$154,548	\$3,478,199
Total For County		\$1,005,209	\$23,627,484
<b>Hanson</b>			
	<b>Benevolent</b>	\$34,853	\$10,000
	<b>Religious</b>	\$5,000	\$140,000
Total For County		\$39,853	\$150,000



County	Exemption Type	Land Value	Building Value
<b>Harding</b>			
	<b>Benevolent</b>	\$11,963	\$560,880
	<b>Charitable</b>	\$2,428	\$42,340
	<b>Religious</b>	\$83,690	\$740,870
	<b>Education</b>	\$18,793	\$1,482,080
	<b>Other</b>	\$78,120	\$1,911,915
Total For County		\$194,994	\$4,738,085
<b>Hughes</b>			
	<b>Charitable</b>	\$607,000	\$8,385,888
	<b>Other</b>	\$439,350	\$12,330,470
	<b>Religious</b>	\$2,351,250	\$26,669,741
	<b>Benevolent</b>	\$416,590	\$3,900,000
	<b>Health Care</b>	\$800,000	\$4,150,000
Total For County		\$4,614,190	\$55,436,099
<b>Hutchinson</b>			
	<b>Charitable</b>	\$626,229	\$7,754,629
	<b>Education</b>	\$2,000	\$15,000
	<b>Health Care</b>	\$258,500	\$463,145,000
	<b>Other</b>	\$1,414,135	\$25,363,200
	<b>Religious</b>	\$75,000	
Total For County		\$2,300,864	\$496,277,829
<b>Hyde</b>			
	<b>Education</b>	\$9,000	\$61,000
	<b>Health Care</b>	\$10,000	\$50,000
	<b>Other</b>	\$23,880	\$2,790,000
	<b>Religious</b>	\$7,500	\$1,374,600
Total For County		\$50,380	\$4,275,600
<b>Jackson</b>			
	<b>Charitable</b>	\$19,500	\$65,000
	<b>Education</b>	\$500	\$500
	<b>Health Care</b>	\$16,500	\$2,000,000
	<b>Other</b>	\$4,800	\$165,800
	<b>Religious</b>	\$28,750	\$1,049,000
Total For County		\$70,050	\$3,280,300
<b>Jerauld</b>			
	<b>Benevolent</b>	\$99,974	\$322,373
	<b>Charitable</b>	\$7,893	\$111,272
	<b>Health Care</b>	\$31,818	\$2,248,755
	<b>Other</b>	\$102,600	\$2,392,840
	<b>Religious</b>	\$85,925	\$3,218,125
Total For County		\$328,210	\$8,293,365



County	Exemption Type	Land Value	Building Value
<b>Jones</b>			
	<b>Benevolent</b>	\$32,783	\$146,000
	<b>Charitable</b>	\$6,534	\$21,000
	<b>Other</b>	\$96,698	\$2,410,000
	<b>Religious</b>	\$78,827	\$972,000
Total For County		\$214,842	\$3,549,000
<b>Kingsbury</b>			
	<b>Benevolent</b>	\$36,900	\$817,230
	<b>Charitable</b>	\$5,000	\$90,000
	<b>Education</b>		
	<b>Other</b>	\$202,767	\$3,216,217
	<b>Religious</b>	\$396,800	\$4,900,482
Total For County		\$641,467	\$9,023,929
<b>Lake</b>			
	<b>Benevolent</b>	\$239,150	\$2,232,823
	<b>Charitable</b>	\$42,900	\$3,885,800
	<b>Education</b>	\$1,000	\$15,250
	<b>Health Care</b>	\$606,014	\$9,467,466
	<b>Other</b>	\$1,182,400	\$974,500
	<b>Religious</b>	\$686,017	\$1,555,767,459
Total For County		\$2,757,481	\$1,572,343,298
<b>Lawrence</b>			
	<b>Benevolent</b>	\$5,962,963	\$10,168,689
	<b>Charitable</b>	\$2,141,298	\$12,542,167
	<b>Education</b>	\$100,000	\$370,000
	<b>Health Care</b>	\$16,322,690	\$20,091,216
	<b>Other</b>	\$15,000	\$38,000
	<b>Religious</b>	\$3,493,370	\$29,349,681
Total For County		\$28,035,321	\$72,559,753
<b>Lincoln</b>			
	<b>Benevolent</b>	\$1,073,873	\$39,491,260
	<b>Charitable</b>	\$431,400	\$196,400
	<b>Education</b>	\$25,000	\$2,825,000
	<b>Health Care</b>	\$957,640	\$9,000,000
	<b>Other</b>	\$963,967	\$208,685
	<b>Religious</b>	\$976,296	\$1,755,425
Total For County		\$4,428,176	\$53,476,770



County	Exemption Type	Land Value	Building Value
<b>LYMAN</b>			
	<b>Benevolent</b>	\$23,915	\$111,650
	<b>Charitable</b>	\$5,855	\$109,650
	<b>Health Care</b>	\$8,025	\$159,540
	<b>Religious</b>	\$101,720	\$1,349,265
Total For County		\$139,515	\$1,730,105
<b>Marshall</b>	<b>Benevolent</b>	\$48,200	\$149,900
	<b>Charitable</b>	\$15,000	\$750,000
	<b>Religious</b>	\$82,000	\$2,198,500
Total For County		\$145,200	\$3,098,400
<b>McCook</b>			
	<b>Benevolent</b>	\$18,000	\$224,293
	<b>Health Care</b>	\$20,000	\$2,775,000
	<b>Religious</b>	\$324,500	\$6,183,600
Total For County		\$362,500	\$9,182,893
<b>McPherson</b>			
	<b>Benevolent</b>	\$11,900	\$4,120,000
	<b>Charitable</b>	\$460	\$75,672
	<b>Other</b>	\$10,230	\$1,417,792
	<b>Religious</b>	\$72,875	\$3,821,000
Total For County		\$95,465	\$9,434,464
<b>MEADE</b>			
	<b>Benevolent</b>	\$656,664	\$593,488
	<b>Charitable</b>	\$1,156,500	\$10,597,349
	<b>Education</b>	\$90,000	\$864,000
	<b>Health Care</b>	\$2,596,436	\$59,064,455
	<b>Other</b>	\$1,528,688	\$99,727,197
	<b>Religious</b>	\$4,484,779	\$38,526,278
Total For County		\$10,513,067	\$209,372,767
<b>Mellette</b>			
	<b>Benevolent</b>	\$3,850	\$115,300
	<b>Charitable</b>	\$2,500	\$80,000
	<b>Education</b>	\$5,888	\$45,000
	<b>Other</b>	\$3,250	\$20,300
	<b>Religious</b>	\$31,189	\$634,393
Total For County		\$46,677	\$894,993





County	Exemption Type	Land Value	Building Value
<b>Miner</b>			
	<b>Benevolent</b>	\$7,699	\$300,000
	<b>Charitable</b>	\$3,000	\$1,096,533
	<b>Health Care</b>	\$107,000	\$3,386,533
	<b>Other</b>	\$12,206	\$4,059,100
	<b>Religious</b>	\$17,100	\$5,325,890
Total For County		\$147,005	\$14,168,056
<b>Minnehaha</b>			
	<b>Benevolent</b>	\$6,871,279	\$10,797,458
	<b>Charitable</b>	\$26,530,914	\$129,114,146
	<b>Education</b>	\$17,207,051	\$105,378,950
	<b>Health Care</b>	\$22,310,898	\$491,821,663
	<b>Other</b>	\$1,487,441	\$9,783,449
	<b>Religious</b>	\$45,347,368	\$2,595,407,893
Total For County		\$119,754,951	\$3,342,303,559
<b>Moody</b>			
	<b>Benevolent</b>		\$1,700,000,000
	<b>Charitable</b>	\$5,000	\$60,826
	<b>Health Care</b>		
	<b>Religious</b>	\$113,725	\$89,780
Total For County		\$118,725	\$1,700,150,606
<b>Pennington</b>			
	<b>Benevolent</b>	\$16,583,053	\$54,409,986
	<b>Charitable</b>	\$16,261,632	\$77,459,777
	<b>Education</b>	\$180,300	\$5,195,269
	<b>Health Care</b>	\$2,733,550	\$5,928,388
	<b>Other</b>	\$16,126,605	\$107,535,016
	<b>Religious</b>	\$30,619,594	\$167,595,577
Total For County		\$82,504,733	\$418,181,013
<b>Perkins</b>			
	<b>Benevolent</b>	\$5,000	\$64,000
	<b>Chaitable</b>	\$2,500	
	<b>Charitable</b>	\$126,000	\$250,000
	<b>Religious</b>	\$4,120	\$18,000
Total For County		\$137,620	\$332,000



County	Exemption Type	Land Value	Building Value
<b>Potter</b>			
	<b>Benevolent</b>	\$11,000	\$31,106
	<b>Charitable</b>	\$300	\$100,000
	<b>Health Care</b>	\$30,916	\$3,559,866
	<b>Other</b>	\$8,000	\$429,000
	<b>Religious</b>	\$84,450	\$7,443,653
Total For County		\$134,666	\$11,563,625
<b>Roberts</b>			
	<b>Benevolent</b>	\$49,300	\$330,360
	<b>Charitable</b>	\$76,121	\$2,974,565
	<b>Health Care</b>	\$106,000	\$8,786,100
	<b>Other</b>	\$135,300	\$1,042,566
	<b>Religious</b>	\$448,300	\$9,558,116
Total For County		\$815,021	\$22,691,707
<b>Sanborn</b>			
	<b>Benevolent</b>	\$5,000	\$117,500
	<b>Education</b>	\$18,333	\$3,149,323
	<b>Health Care</b>	\$10,000	\$350,000
	<b>Other</b>	\$60,000	\$952,700
	<b>Religious</b>	\$8,000	\$807,054
Total For County		\$101,333	\$5,376,577
<b>SHANNON</b>			
	<b>Charitable</b>	\$107,905	\$260,000
	<b>Other</b>	\$2,661,640	
	<b>Religious</b>	\$119,872	\$1,891,343
Total For County		\$2,889,417	\$2,151,343
<b>Spink</b>			
	<b>Benevolent</b>	\$13,300	\$90,000
	<b>Charitable</b>	\$5,000	\$175,002
	<b>Health Care</b>	\$124,489	\$11,885,000
	<b>Other</b>	\$526,815	\$2,695,280
	<b>Religious</b>	\$79,625	\$10,356,100
Total For County		\$749,229	\$25,201,382
<b>Sully</b>			
	<b>Benevolent</b>	\$8,936,299	\$233,000
	<b>Charitable</b>	\$3,700	\$53,000
	<b>Health Care</b>	\$3,000	\$50,000
	<b>Other</b>	\$9,600	\$221,000
	<b>Religious</b>	\$95,563	\$978,670
Total For County		\$9,048,162	\$1,535,670



County	Exemption Type	Land Value	Building Value
<b>Todd</b>			
	<b>Benevolent</b>	\$4,424,835	\$4,313,000
	<b>Charitable</b>		\$200,000
	<b>Religious</b>	\$629,000	\$1,156,000
Total For County		\$5,053,835	\$5,669,000
<b>Tripp</b>			
	<b>Benevolent</b>	\$68,500	\$1,289,600
	<b>Charitable</b>	\$28,500	\$155,000
	<b>Education</b>	\$20,000	\$345,000
	<b>Health Care</b>		\$92,600
	<b>Other</b>	\$191,100	\$753,100
	<b>Religious</b>	\$195,345	\$9,158,985
Total For County		\$503,445	\$11,794,285
<b>Turner</b>			
	<b>Benevolent</b>	\$66,745	\$1,346,920
	<b>Charitable</b>	\$158,265	\$3,568,265
	<b>Health Care</b>	\$514,500	\$40,155,000
	<b>Other</b>	\$4,097,730	\$1,486,685
	<b>Religious</b>	\$1,173,050	\$23,490,268
Total For County		\$6,010,290	\$70,047,138
<b>Union</b>			
	<b>Benevolent</b>	\$284,941	\$1,159,867
	<b>Charitable</b>	\$1,123,464	\$4,293,949
	<b>Health Care</b>	\$149,569	\$1,657,365
	<b>Other</b>	\$2,850,353	\$6,026,031
	<b>Religious</b>	\$3,153,245	\$11,906,012
Total For County		\$7,561,572	\$25,043,224
<b>Walworth</b>			
	<b>Benevolent</b>	\$87,750	\$362,000
	<b>Charitable</b>	\$1,051,000	\$339,800
	<b>Education</b>		
	<b>Healthcare</b>	\$80,000	\$20,275,000
	<b>Other</b>	\$79,000	\$2,487,875
	<b>Religious</b>	\$435,200	\$15,651,647
Total For County		\$1,732,950	\$39,116,322



County	Exemption Type	Land Value	Building Value
<b>Yankton</b>			
	<b>Benevolent</b>	\$546,111	\$5,055,030
	<b>Charitable</b>	\$242,000	\$2,236,100
	<b>Education</b>	\$488,972	\$4,145,406
	<b>Health Care</b>	\$2,572,000	\$96,075,626
	<b>Other</b>	\$728,151	\$450,610
	<b>Religious</b>	\$9,097,205	\$62,773,371
Total For County		\$13,674,439	\$170,736,143
GRAND TOTAL STATE WIDE		\$396,844,243	\$17,273,283,935

This issue memorandum was written by Amanda Jacobs , Senior Research Analyst, on November 9, 2018, for the Legislative Research Council. It is designed to provide background information on the subject and is not a policy statement made by the Legislative Research Council.

