

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

258A0580

HOUSE BILL NO. 1114

Introduced by: Representatives Jorgensen, Brown (Richard), Cutler, Haley, Madden, Moore, Napoli, Peterson (Bill), Richter, Schaunaman, and Waltman and Senators Shoener, Aker, Brown (Arnold), Flowers, Halverson, Hunhoff, and Vitter

1 FOR AN ACT ENTITLED, An Act to define certain property for property tax purposes.

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

3 Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 Real property, for the purposes of ad valorem taxation, includes manufactured homes as
6 defined in § 32-3-1(6) with a manufactured statement of origin dated after October 31, 1997.

7 Section 2. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
8 follows:

9 Any transfer or reassignment of a manufactured home classified as real property pursuant to
10 section 1 of this Act shall be accompanied by an affidavit, issued by the county treasurer of the
11 county in which the manufactured home is assessed, stating the current year's real property taxes
12 are paid.