

AN ACT

ENTITLED, An Act to revise the requirements for certifying eligibility for owner-occupied classification.

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

Section 1. That § 10-13-40 be amended to read as follows:

10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county director of equalization stating such person is the owner and occupant of the dwelling as of the assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the dwelling is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by March fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall submit a certificate to the county director of equalization stating such person is the owner and occupant of the dwelling as of the assessment date. The owner-occupant of each manufactured or mobile home shall submit the certificate during the time of registration pursuant to §§ 10-9-3 to 10-9-4, inclusive. If the owner-occupant of a manufactured or mobile home fails to submit the certificate by the date or time frame required pursuant to §§ 10-9-3 to 10-9-4, inclusive, it does not affect the eligibility of the property to be classified as an owner-occupied dwelling. The owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization classifies the property, mobile home, or manufactured home as owner-occupied single-family dwelling, it shall retain the classification until such time as the property ownership is transferred or the property has a change in use. The new owner-occupant of transferred property which is already classified as owner-occupied may meet the requirements of this section by completing and filing the certificate of value required pursuant to § 7-9-7 at the time of the transfer of the property. The Department of Revenue shall prescribe the form of the certificate and the certificate of value required pursuant to § 7-9-7. Appeals regarding the

owner-occupied classification shall be made directly to the county board of equalization pursuant to § 10-11-23.

Section 2. That § 7-9-7.2 be amended to read as follows:

7-9-7.2. The form of the certificate of value required by §§ 7-9-7 and 10-13-40 shall be established by the secretary of revenue by rule promulgated pursuant to chapter 1-26.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1266

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1266

File No. _____

Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

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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