

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

822C0437

## HOUSE STATE AFFAIRS COMMITTEE ENGROSSED NO. **HB1266** - 2/8/99

Introduced by: Representatives Hunt, Brooks, Brown (Richard), Crisp, Diedrich (Larry), and Koetzle and Senators Hainje, Dunn (Rebecca), Everist, Munson (David), Olson, and Paisley

1 FOR AN ACT ENTITLED, An Act to revise the requirements for certifying eligibility for  
2 owner-occupied classification.

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

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

5 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of  
6 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county  
7 director of equalization stating such person is the owner and occupant of the dwelling as of the  
8 assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the  
9 dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the dwelling  
10 is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by March  
11 fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall submit  
12 a certificate to the county director of equalization stating such person is the owner and occupant  
13 of the dwelling as of the assessment date. The owner-occupant of each manufactured or mobile  
14 home shall submit the certificate during the time of registration pursuant to §§ 10-9-3 to 10-9-4,  
15 inclusive. If the owner-occupant of a manufactured or mobile home fails to submit the certificate

1 by the date or time frame required pursuant to §§ 10-9-3 to 10-9-4, inclusive, it does not affect  
2 the eligibility of the property to be classified as an owner-occupied dwelling. The  
3 owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization  
4 classifies the property, mobile home, or manufactured home as owner-occupied single-family  
5 dwelling, it shall retain the classification until such time as the property ownership is transferred  
6 or the property has a change in use. The new owner-occupant of transferred property which is  
7 already classified as owner-occupied may meet the requirements of this section by completing  
8 and filing the certificate of value required pursuant to § 7-9-7 at the time of the transfer of the  
9 property. The Department of Revenue shall prescribe the form of the certificate and the  
10 certificate of value required pursuant to § 7-9-7. Appeals regarding the owner-occupied  
11 classification shall be made directly to the county board of equalization pursuant to § 10-11-23.

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

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

1    **BILL HISTORY**

2    2/1/99 First read in House and referred to State Affairs. H.J. 281

3    2/4/99 Scheduled for Committee hearing on this date.

4    2/4/99 State Affairs Do Pass Amended, Passed, AYES 11, NAYS 0. H.J. 389

5    2/4/99 State Affairs Place on Consent Calendar.