

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

339H0093

HOUSE BILL NO. 1089

Introduced by: Representatives Hennies (Don), Brown (Jarvis), Elliott, Hargens, Hennies (Thomas), Peterson (Jim), and Van Gerpen and Senators Staggers and Daugaard

1 FOR AN ACT ENTITLED, An Act to revise the date for the filing of owner-occupied
2 classification certificates.

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 first Tuesday of April. The owner of each manufactured or mobile home as defined
12 in § 32-3-1, shall submit a certificate to the county director of equalization stating such person
13 is the owner and occupant of the dwelling as of the assessment date. The owner-occupant of
14 each manufactured or mobile home shall submit the certificate during the time of registration



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