

2024 South Dakota Legislature

House Bill 1255**AMENDMENT 1255C
FOR THE HOUSE TAXATION ENGROSSED BILL**

1 **An Act to establish a property tax exemption for religious societies, and to modify**
2 **the application requirements for certain property tax exemptions.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-4:**

5 Where a religious society providing religious services in the state owns unimproved
6 land, that unimproved land is exempt from taxation, for a period not to exceed two years.

7 The county treasurer shall keep record of the estimated amount of property tax
8 relief provided to any religious society under this chapter. After two years of receiving a
9 property tax exemption under this section, if the land does not have any structures affixed
10 to it that are used for religious purposes, the religious society must pay to the county the
11 estimated amount of property tax relief granted to it over the duration of the exemption
12 provided under this section.

13 **Section 2. That § 10-4-15 be AMENDED:**

14 **10-4-15.** Any person, organization, corporation, or association claiming a property
15 tax exemption status for any property under §§ 10-4-8.1 to 10-4-14, inclusive, § 10-4-
16 39, or as may otherwise be provided by law, shall apply for ~~such~~ the exemption to the
17 county director of equalization on forms prescribed by the secretary of revenue prior to
18 November first of the tax year.

19 If a property is claimed as exempt from property tax pursuant to §§ 10-4-9 and
20 section 1 of this Act, and determined by the board of equalization as exempt under § 10-
21 4-16 for a tax year, the property owner is entitled to the same property tax exemption on
22 the property for each tax year thereafter without submitting an application in any following
23 tax year, unless:

24 (1) A change in ownership of the property occurs;

- 1 ~~(2)~~ The county board of equalization determines the property no longer meets the
- 2 requirements of the property tax exemption; or
- 3 ~~(3)~~ For property exempt pursuant to section 1 of this Act, the property owner has been
- 4 granted the exemption for the maximum number of years allowed under section 1
- 5 of that Act.

