



2024 South Dakota Legislature  
**House Bill 1082**  
**ENROLLED**

AN ACT

**ENTITLED An Act to change the eligibility requirements, and the exempt value, of a property tax relief program for disabled veterans and surviving spouses.**

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

**Section 1. That § 10-4-40 be AMENDED:**

**10-4-40.** Two hundred thousand dollars of the full and true value of the total amount of a dwelling or portion thereof classified as owner-occupied pursuant to §§ 10-13-39 to 10-13-40.4, inclusive, that is owned and occupied by a veteran who is rated as permanently and totally disabled from a service-connected disability is exempt from property taxation. The veteran shall apply for this partial exemption on a form prescribed by the secretary of revenue. Any application or supporting document for this exemption is confidential. Any veteran who would otherwise qualify for this exemption but fails to comply with the application deadline for the owner-occupied classification or the deadline for application for this exemption may petition the board of county commissioners to recalculate the taxes based upon the owner-occupied classification and this exemption and abate or refund the difference in taxes pursuant to chapter 10-18.

If the director of equalization determines that the veteran receives an exemption for the veteran's dwelling pursuant to this section, the veteran retains that exemption until the property ownership is transferred, the veteran does not occupy the dwelling, or the property has a change in use. If the legal description of property is changed or amended and the veteran continues to reside in the dwelling, the veteran retains the exemption provided by this section.

**Section 2. That § 10-4-41 be AMENDED:**

**10-4-41.** Two hundred thousand dollars of the full and true value of the total amount of a dwelling, or portion thereof, classified as owner-occupied pursuant to §§ 10-

13-39 to 10-13-40.4, inclusive, is exempt from property taxation if owned and occupied by:

- (1) The surviving spouse of a veteran who was rated as permanently and totally disabled from a service-connected disability; or
- (2) The surviving spouse of a veteran, who receives dependency and indemnity compensation from the United States Department of Veterans Affairs as a result of the veteran's service-connected death.

The surviving spouse shall apply for this partial exemption on a form prescribed by the secretary of revenue. Any application or supporting document for this exemption is confidential. Any surviving spouse who would otherwise qualify for this exemption but fails to comply with the application deadline for the owner-occupied classification or the deadline for application for this exemption may petition the board of county commissioners to recalculate the taxes based upon the owner-occupied classification and this exemption and abate or refund the difference in taxes pursuant to chapter 10-18.

If the director of equalization determines that the surviving spouse receives an exemption for the dwelling pursuant to this section, the surviving spouse retains that exemption until the property ownership is transferred, the surviving spouse does not occupy the dwelling, the surviving spouse remarries, or the property has a change in use. If the legal description of property is changed or amended and the surviving spouse continues to reside in the dwelling, the surviving spouse retains the exemption provided by this section.

**Section 3. That § 10-6-154 be AMENDED:**

**10-6-154.** The director shall mail or transmit electronically a notice of assessment to each property owner not later than March first that contains:

- (1) A statement that property occupied by the owner or a parent of the owner may be eligible for tax relief by being classified as an owner-occupied single-family dwelling pursuant to §§ 10-13-39 through 10-13-40;
- (2) A statement that property owned and occupied by a veteran who is rated as permanently and totally disabled from a service-connected disability, or the veteran's surviving spouse, may be eligible for tax relief pursuant to §§ 10-4-40 and 10-4-41;
- (3) A statement that a dwelling specifically designed for use by a paraplegic as a wheelchair home that is owned and occupied by a paraplegic veteran, a veteran

with the loss or loss of use of both lower extremities, or the veteran's surviving spouse may be eligible for tax relief pursuant to § 10-4-24.10;

- (4) A statement that a dwelling owned and occupied by a paraplegic or an individual with the loss or loss of use of both lower extremities may be eligible for tax relief pursuant to § 10-4-24.11;
- (5) A statement that property owned by a citizen who reached sixty-five years of age or who is disabled may be eligible for tax relief pursuant to chapter 10-6A; and
- (6) Uniform information prescribed by the secretary of the department.

The secretary of the department may promulgate rules, pursuant to chapter 1-26, concerning the form and content of the notice.

An Act to change the eligibility requirements, and the exempt value, of a property tax relief program for disabled veterans and surviving spouses.

I certify that the attached Act originated in the:  
House as Bill No. 1082

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_, 2024 at \_\_\_\_\_ M.

\_\_\_\_\_  
Chief Clerk

By \_\_\_\_\_ for the Governor

\_\_\_\_\_  
Speaker of the House

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2024

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
President of the Senate

Attest:

Filed \_\_\_\_\_, 2024 at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Secretary of State

House Bill No. 1082  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State