



## 2020 South Dakota Legislature

# House Bill 1252

Introduced by: **Representative** Howard

1 **An Act to grant property tax relief to certain persons who are long-term residents**  
 2 **and long-term property owners.**

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

4 **Section 1.** That § 10-6A-2 be AMENDED:

5 **10-6A-2. Freeze on assessment of single-family dwellings--Conditions**  
 6 **determining entitlement.**

7 Any person making an application under the provisions of this chapter is entitled  
 8 to a real property tax assessment freeze upon the person's single-family dwelling if the  
 9 following conditions are met. The person:

- 10 (1) Has a household income of less than twenty thousand dollars if the household is a  
 11 single-member household or the person has a household income of less than  
 12 twenty-five thousand dollars if the household is a multiple-member household; and  
 13 (2) Has been a property owner and a resident of South Dakota for at least one year;  
 14 and  
 15 (3) Has resided for at least two hundred days of the previous calendar year in the  
 16 single-family dwelling; and  
 17 (4) Has established a base year.

18 A person who has been a property owner and a resident of South Dakota for at  
 19 least thirty years is exempt from the provisions of subdivision (1).

20 The surviving spouse of a person who has previously qualified is entitled to the real  
 21 property tax assessment freeze if the surviving spouse meets the other conditions of this  
 22 chapter.

23 Beginning on January 1, 2005, the household income listed in subdivision (1) of this  
 24 section shall increase by the index factor. The index factor is the annual percentage change  
 25 in the consumer price index for urban wage earners and clerical workers as computed by  
 26 the Bureau of Labor Statistics of the United States Department of Labor for the year before

1 the year immediately preceding the year of adjustment or the annual percentage change  
2 in federal social security payments for the preceding year, whichever is greater.

3 **Section 2.** That § 10-6A-3 be AMENDED:

4 **10-6A-3. Ceiling on market value of dwelling--Exceptions--Value increased**  
5 **by index factor.**

6 This chapter does not apply to a single-family dwelling with a full and true market  
7 value of one hundred fifty thousand dollars or more unless the applicant has been a  
8 property owner and a resident of South Dakota for at least thirty years or has received  
9 the freeze on assessments in a preceding year on the single-family dwelling. Beginning on  
10 January 1, 2008, the eligibility qualification value of the single-family dwelling provided in  
11 this section shall be annually increased by an index factor. The index factor is the annual  
12 percentage change in the consumer price index for urban wage earners and clerical  
13 workers as computed by the Bureau of Labor Statistics of the United States Department  
14 of Labor for the year before the year immediately preceding the year of adjustment or the  
15 annual percentage change in federal social security payments for the preceding year,  
16 whichever is greater.

17 **Section 3.** That § 10-6A-7 be AMENDED:

18 **10-6A-7. Certification of eligibility and income by treasurer--Freeze of**  
19 **assessment.**

20 The county treasurer shall certify the eligibility ~~and household income~~ of each  
21 applicant to the county director of equalization of the county in which the dwelling of each  
22 applicant is located. The certification must include household income unless the applicant  
23 is exempt from the provisions of subdivision 10-6A-2(1) ~~Upon such the~~ certification, the  
24 director of equalization shall freeze the real property tax assessment.