

AN ACT

ENTITLED, An Act to revise certain provisions regarding the homestead exemption.

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

Section 1. That § 43-31-31 be amended to read:

43-31-31. Terms as used in this act mean:

- (1) "Base year," for those heads of households who reached seventy years of age in or prior to 1994, the base year is 1994. For those heads of households who will reach seventy years of age subsequent to 1994, the base year is the year in which they will reach the age of seventy. In the case of a surviving spouse, the base year is the year which would have been the base year of the deceased spouse;
- (2) "Department," the Department of Revenue;
- (3) "Head of household," a married person, a single person, a widow or widower, or a divorced person;
- (4) "Household," the association of persons who live in the same dwelling, sharing its furnishings, facilities, and accommodations, but not including bona fide lessees, tenants, or roomers and boarders on contract;
- (5) "Secretary," the secretary of the Department of Revenue;
- (6) "Single-family dwelling," a house, condominium apartment, or manufactured home as defined in § 32-3-1 which is assessed and taxed as a separate unit including the platted lot upon which the structure is situated or one acre, whichever is less, and the garage, whether attached or unattached;
- (7) "Surviving spouse," the spouse of a deceased head of household who has not remarried.

Section 2. That § 43-31-33 be amended to read:

43-31-33. Applications for a prohibition on the collections of real property taxes under §§ 43-31-

31 to 43-31-41, inclusive, shall be made annually on or before April first on forms prescribed by the secretary of revenue. Forms shall be made available to county treasurers who shall, upon request of an applicant, assist the applicant in completing the forms.

Section 3. That § 43-31-41 be amended to read:

43-31-41. If any person, entity, or trust chooses to pay any property taxes which have not been collected pursuant to §§ 43-31-31 to 43-31-41, inclusive, such payments shall apply to the oldest property taxes and the interest thereon. If a person qualifies for a prohibition on the collection of real property taxes pursuant to §§ 43-31-31 to 43-31-41, inclusive, nothing in those sections may be construed to prohibit a county treasurer from accepting payment for the real property taxes from any person, entity, or trust that submits payment to a county treasurer.

An Act to revise certain provisions regarding the homestead exemption.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 93

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

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

Attest:

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

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

Attest:

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

Senate Bill No. 93

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

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

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

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

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