

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

400P0159

HOUSE BILL NO. 1012

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding property tax
2 exemptions for certain disabled veterans and to declare an emergency.

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

4 Section 1. That § 10-4-40 be amended to read as follows:

5 10-4-40. One hundred thousand dollars of the full and true value of the total amount of a
6 dwelling or portion thereof classified as owner-occupied pursuant to §§ 10-13-39 to 10-13-40.4,
7 inclusive, that is owned and occupied ~~for the full calendar year in which a tax is levied by a~~
8 veteran who is rated as permanently and totally disabled from a service-connected disability is
9 exempt from property taxation. ~~For the purposes of this section, the term, dwelling, means any~~
10 ~~house, manufactured home, or mobile home, and includes the platted lot upon which the~~
11 ~~structure is situated or one acre, whichever is less, and the garage, whether attached or~~
12 ~~unattached.~~ The veteran shall apply for this partial exemption on a form prescribed by the
13 secretary of revenue and regulation. Any application or supporting document for this exemption
14 is confidential. Any veteran who would otherwise qualify for this exemption but fails to comply
15 with the application deadline for the owner-occupied classification or the deadline for



1 application for this exemption may petition the board of county commissioners to recalculate
2 the taxes based upon the owner-occupied classification and this exemption and abate or refund
3 the difference in taxes pursuant to chapter 10-18.

4 Section 2. That § 10-18-2 be amended by adding thereto a NEW SUBDIVISION to read as
5 follows:

6 The board may abate or refund the taxes pursuant to § 10-4-40.

7 Section 3. The provisions of sections 1 and 2 of this Act are retroactive to November 1,
8 2007.

9 Section 4. Whereas, this Act is necessary for the immediate preservation of the public peace,
10 health, or safety, an emergency is hereby declared to exist, and this Act shall be in full force and
11 effect from and after its passage and approval.