

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

663J0336

CONFERENCE COMMITTEE ENGROSSED NO. **SB** **86** - 02/27/2004

Introduced by: Senators Symens, Dempster, Ham-Burr, Koskan, and Moore and
Representatives Hanson, Pederson (Gordon), Sebert, and Sigdestad

1 FOR AN ACT ENTITLED, An Act to repeal certain outdated provisions concerning the
2 property tax relief program.

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

4 Section 1. That § 10-13-40.1 be repealed.

5 ~~—10-13-40.1. Any person who physically delivered a certificate before August 1, 1995, to the~~
6 ~~county director of equalization or other county office located within the county courthouse~~
7 ~~stating such person was the owner and occupant of the dwelling as of July first of that year, and~~
8 ~~if such application was subsequently lost at the courthouse, the person may submit an affidavit~~
9 ~~under oath identifying the person who physically delivered the certificate and the specific~~
10 ~~location of delivery as well as the individual who received the certificate, either by name or~~
11 ~~physical description, and further affirming the following:~~

12 ~~—(1)— That a certificate was physically delivered to the county director of equalization or~~
13 ~~other county officer located within the county courthouse before August 1, 1995;~~

14 ~~—(2)— That the certificate was subsequently lost at the courthouse; and~~



1 ~~—(3)—~~ That the person meets the requirements defined in § 10-13-40.

2 ~~—~~ The owner-occupant shall submit the affidavit before April 1, 1996. Each owner-occupied
3 dwelling shall be reviewed and classified for the purpose of taxation in the same manner as the
4 certifications for owner-occupied dwellings submitted before August first to be eligible for the
5 property tax credit to be received in calendar year 1996. Any person who makes a false
6 statement in the affidavit is guilty of perjury and subject to a felony conviction pursuant to
7 § 22-29-5.

8 Section 2. That § 10-13-40.2 be repealed.

9 ~~—~~ 10-13-40.2. The county auditor shall submit a list to the Department of Revenue and
10 Regulation of the owner-occupied dwellings that are classified pursuant to § 10-13-40.1 to be
11 eligible for the property tax credit. The Department of Revenue and Regulation shall refund the
12 property tax credit to the owner-occupant after November 1, 1996, upon confirmation from the
13 county auditor or county treasurer that the owner-occupant has paid the property taxes in full
14 for the dwelling.

15 Section 3. That § 10-13-41 be repealed.

16 ~~—~~ 10-13-41. An owner of agricultural property shall receive a twenty percent credit toward the
17 property taxes payable in 1996, excluding special assessments payable in 1996. For the purposes
18 of this section, agricultural property includes agricultural structures located on agricultural land.