



2025 South Dakota Legislature

Senate Bill 85

Introduced by: **Senator Voight**

1 **An Act to provide property tax relief to certain senior owners of owner-occupied**
2 **single-family dwellings.**

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

4 **Section 1. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

5 An individual completing an application under the provisions of this chapter is
6 entitled to receive a property tax assessment freeze on the individual's owner-occupied
7 single-family dwelling, as defined in § 10-13-39, if the individual:

8 (1) Is at least sixty-five years of age;

9 (2) Has owned the owner-occupied single-family dwelling in this state for at least ten
10 consecutive years;

11 (3) Has been a resident in this state for at least twenty-five years; and

12 (4) Has no delinquent real property taxes for any real property owned by the individual
13 in this state.

14 A property tax assessment freeze under this chapter limits the assessed value of a
15 property in an assessment year to a value no greater than the assessed value of the
16 property in either the assessment year the individual first qualified for the property tax
17 freeze pursuant to section 4 of this Act or the 2020 assessment year, whichever occurs
18 later.

19 For purposes of this section, "domicile" means an individual's fixed, established
20 home to which the individual, whenever absent, has the present intent of returning.

21 For purposes of this section, "resident" means an individual who has a domicile in
22 this state and makes no claim of residency in any other state or foreign country.

23 **Section 2. That a NEW SECTION be added to a NEW CHAPTER in title 10:**

24 An application for property tax relief under the provisions of this chapter must be
25 made on forms prescribed by the secretary of the Department of Revenue in rules

promulgated pursuant to chapter 1-26. The secretary shall make the forms available to each county treasurer. Each county treasurer shall, upon request of an applicant, assist the applicant in completing the forms.

The application must include documentary evidence the county treasurer deems necessary to assure validity of the claim.

Section 3. That a NEW SECTION be added to a NEW CHAPTER in title 10:

The county treasurer shall determine whether an applicant seeking property tax relief pursuant to this chapter and the applicant's property is qualified. A determination by the county treasurer is final.

The director of equalization shall maintain records showing the value at which property is frozen pursuant to this chapter. In addition, the director of equalization shall reassess the property in the same manner as all other property and keep a record of that value.

Section 4. That a NEW SECTION be added to a NEW CHAPTER in title 10:

If an application approved by the county treasurer was first received on or before April first, the applicant is entitled to receive the property tax assessment freeze for the upcoming tax year. If an application approved by the county treasurer was first received after April first, the applicant is entitled to receive the property tax assessment freeze for the year following the upcoming tax year.

If an individual receives property tax relief under the provisions of this chapter for any tax year, the individual is entitled to receive the property tax relief under the provisions of this chapter for each subsequent tax year in which the individual owns the property to which the property tax assessment freeze applies.

Prior to April first, an individual receiving a property tax assessment freeze under the provisions of this chapter may submit written notice to the county treasurer of the owner's request to forgo the property tax assessment freeze this chapter in the following year and each year thereafter until application for a property tax assessment freeze is made for a subsequent year.