



2022 South Dakota Legislature  
**House Bill 1083**  
**ENROLLED**

AN ACT

**ENTITLED An Act to provide a partial property tax exemption for the surviving spouses of certain veterans.**

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

**Section 1. That § 10-4-41 be AMENDED:**

**10-4-41.** One hundred fifty thousand dollars of the full and true value of the total amount of a dwelling, or portion thereof, classified as owner-occupied pursuant to §§ 10-13-39 to 10-13-40.4, inclusive, is exempt from property taxation if owned and occupied by:

- (1) The surviving spouse of a veteran who was rated as permanently and totally disabled from a service-connected disability; or
- (2) The surviving spouse of a veteran, who receives dependency and indemnity compensation from the United States Department of Veterans Affairs as a result of the veteran's service-connected death.

The surviving spouse shall apply for this partial exemption on a form prescribed by the secretary of revenue. Any application or supporting document for this exemption is confidential. Any surviving spouse who would otherwise qualify for this exemption but fails to comply with the application deadline for the owner-occupied classification or the deadline for application for this exemption may petition the board of county commissioners to recalculate the taxes based upon the owner-occupied classification and this exemption and abate or refund the difference in taxes pursuant to chapter 10-18.

If the director of equalization determines that the surviving spouse receives an exemption for the dwelling pursuant to this section, the surviving spouse retains that exemption until such time as the property ownership is transferred, the surviving spouse does not occupy the dwelling, the surviving spouse remarries, or the property has a change in use. If the legal description of property is changed or amended and the surviving

spouse continues to reside in the dwelling, the surviving spouse retains the exemption provided by this section.

An Act to provide a partial property tax exemption for the surviving spouses of certain veterans.

\_\_\_\_\_  
I certify that the attached Act originated in  
the:  
House as Bill No. 1083

\_\_\_\_\_  
Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_,  
2022 at \_\_\_\_\_ M.

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

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

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

The attached Act is hereby  
approved this \_\_\_\_ day of  
\_\_\_\_\_, A.D., 2022

Attest:

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

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

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

Attest:

Filed \_\_\_\_\_, 2022  
at \_\_\_\_\_ o'clock \_\_ M.

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

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

House Bill No. 1083  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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