

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

587X0458

SENATE BILL NO. 93

Introduced by: Senators Solano, Bradford, Fiegen, Frerichs, Haggar (Jenna), Olson, Peters, and Tieszen and Representatives Sly, Bolin, Conzet, Craig, Dryden, Hunhoff (Jean), Munsterman, Partridge, Rozum, and Stalzer

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the homestead
2 exemption.

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

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

5 43-31-31. Terms as used in this act mean:

- 6 (1) "Base year," for those heads of households who reached seventy years of age in or
7 prior to 1994, the base year is 1994. For those heads of households who will reach
8 seventy years of age subsequent to 1994, the base year is the year in which they will
9 reach the age of seventy. In the case of a surviving spouse, the base year is the year
10 which would have been the base year of the deceased spouse;
- 11 (2) "Department," the Department of Revenue;
- 12 (3) "Head of household," a married person, a single person, a widow or widower, or a
13 divorced person;
- 14 (4) "Household," the association of persons who live in the same dwelling, sharing its



1 furnishings, facilities, and accommodations, but not including bona fide lessees,
2 tenants, or roomers and boarders on contract;

3 (5) "Secretary," the secretary of the Department of Revenue;

4 (6) "Single-family dwelling," a house, condominium apartment, or manufactured home
5 as defined in § 32-3-1 which is assessed and taxed as a separate unit including the
6 platted lot upon which the structure is situated or one acre, whichever is less, and the
7 garage, whether attached or unattached;

8 (7) "Surviving spouse," the spouse of a deceased head of household who has not
9 remarried.

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

11 43-31-33. Applications for a prohibition on the collections of real property taxes under
12 §§ 43-31-31 to 43-31-41, inclusive, shall be made annually on or before ~~May~~ April first on
13 forms prescribed by the secretary of revenue. Forms shall be made available to county treasurers
14 who shall, upon request of an applicant, assist the applicant in completing the forms.

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

16 43-31-41. If any ~~head of household~~ person, entity, or trust chooses to pay any property taxes
17 which have not been collected pursuant to §§ 43-31-31 to 43-31-41, inclusive, such payments
18 shall apply to the oldest property taxes and the interest thereon. If a person qualifies for a
19 prohibition on the collection of real property taxes pursuant to §§ 43-31-31 to 43-31-41,
20 inclusive, nothing in those sections may be construed to prohibit a county treasurer from
21 accepting payment for the real property taxes from any person, entity, or trust that submits
22 payment to a county treasurer.