



2020 South Dakota Legislature

House Bill 1279

ENROLLED

AN ACT

ENTITLED An Act to require property owners to receive notification of property tax reduction programs.

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

Section 1. That § 10-6-50 be AMENDED:

10-6-50. Notice of assessment--Required information.

The director of equalization shall mail or transmit electronically a notice of assessment to each property owner not later than March first. The notice of assessment must contain:

- (1) A statement that property occupied by the owner or a parent of the owner may be eligible for tax relief by being classified as an owner-occupied single-family dwelling pursuant to §§ 10-13-39 through 10-13-40;
- (2) A statement that property owned and occupied by a veteran who is rated as permanently and totally disabled from a service-connected disability or the veteran's surviving spouse may be eligible for tax relief pursuant to §§ 10-4-40 and 10-4-41;
- (3) A statement that a dwelling specifically designed for use by a paraplegic as a wheelchair home that is owned and occupied by a paraplegic veteran, a veteran with the loss or loss of use of both lower extremities, or the veteran's surviving spouse may be eligible for tax relief pursuant to § 10-4-24.10;
- (4) A statement that a dwelling owned and occupied by a paraplegic or an individual with the loss or loss of use of both lower extremities may be eligible for tax relief pursuant to § 10-4-24.11; and
- (5) A statement that property owned by a citizen who reached sixty-five years of age or who is disabled may be eligible for tax relief pursuant to chapter 10-6A; and
- (6) Uniform information prescribed by the secretary of revenue.

An Act to require property owners to receive notification of property tax reduction programs.

I certify that the attached Act originated in the:

House as Bill No. 1279

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1279

File No. _____

Chapter No. _____

Received at this Executive Office
this _____ day of _____,

2020 at _____ M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 2020

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Filed _____, 2020
at _____ o'clock ___ M.

Secretary of State

By _____
Asst. Secretary of State