



2020 South Dakota Legislature

House Bill 1279

Introduced by: **Representative** Diedrich

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

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

4 **Section 1.** That § 10-6-50 be AMENDED:

5 **10-6-50. Notice of assessment--Required information.**

6 The director of equalization shall mail or transmit electronically a notice of
7 assessment to each property owner not later than March first. ~~The secretary of revenue~~
8 ~~shall prescribe uniform notice of assessment must contain:~~

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

- 1 (6) Uniform information ~~which shall be used by the director of equalization for~~
2 ~~notification of property owners as required by this section~~ prescribed by the
3 secretary of revenue.