

Table 1.2-Multiple Member Household Property Tax Reduction Table

If household income is between:		Property Tax Reduction
\$0.00	\$5,640	55%
5,641	5,758	53%
5,759	5,876	51%
5,877	5,994	49%
5,995	6,112	47%
6,113	6,230	45%
6,231	6,348	43%
6,349	6,466	41%
6,467	6,584	39%
6,585	6,702	37%
6,703	6,820	35%
6,821	6,938	33%
6,939	7,056	31%
7,057	7,174	29%
7,175	7,292	27%
7,293	7,410	25%
7,411	7,528	24%
7,529	7,646	23%
7,647	7,764	22%
over	7,765	No reduction

More Information
 Contact the South Dakota
 Department of Revenue &
 Regulation Property Tax
 Division toll-free at 1-800-
 TAX-9188.

445 East Capitol Avenue
 Pierre, SD 57501-3100
 Phone (605)773-3311
 Fax (605) 773-6729
www.state.sd.us/drr2



Property Tax Reduction from Municipal Taxes for the Elderly and Disabled Program



Tax Help That Works!
 Find tax answers toll-free at **1-800-TAX-9188**

E-mail: proptaxin@state.sd.us

Website: www.state.sd.us/drr2

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For more information on any of these programs, log onto the web at www.state.sd.us/drr2 or call toll-free at 1-800-TAX-9188.

For more information on the SD Sales Tax on Food Refund Program, contact the Department of Social Services at 1-866-674-0543 or visit them online at www.state.sd.us/social/salestaxonfoodrefund

Our Department and state officials understand that many elderly and disabled South Dakotans live on fixed incomes and may have difficulty meeting their tax obligations. This brochure explains how the Property Tax Reduction from Municipal Tax program works, what eligibility requirements must be met and how to apply.

Secretary, Paul Kinsman

What The Program Does

The Property Tax Reduction from Municipal Taxes reduces your city property taxes the year following your application. Property is defined as the house, garage and the lot upon which it sits, or one acre, whichever is less. The amount of tax reduction is based on a graduated scale depending on income.

Income Limits

The income limits for applications for the assessment freeze are based on your income of the previous calendar year. "Income" is your federal adjusted gross income plus any other income (including Social Security payments). The reduction of your taxes is on a graduated scale based on income.

The maximum amount of income to receive any type of reduction in this program is:

Single member household (only one person in household), income less than \$5,757.00.

Table 1.1.

Multiple member household (include all members income), income less than \$7,764.00. **Table 1.2.**

Eligibility

- You must be 65 years of age or older **OR** disabled (as defined by the Social Security Act).
- You must own the property.
- Unremarried widows/widowers of persons previously qualified for the program may still qualify.
- **This program is only offered in those cities that have passed ordinances allowing the reduction. (As of July 1, 2004, only Rapid City residents are eligible for this reduction.)**

Table 1.1-Single Member Household Property Tax Reduction Table

If household income is between:		Property Tax Reduction
\$0.00	\$4,200	35%
4,201	4,288	34%
4,289	4,376	33%
4,377	4,464	32%
4,465	4,552	31%
4,553	4,640	30%
4,641	4,728	29%
4,729	4,816	28%
4,817	4,904	27%
4,905	4,992	26%
4,993	5,080	25%
5,081	5,168	24%
5,169	5,256	23%
5,257	5,344	22%
5,345	5,432	21%
5,433	5,520	19%
5,521	5,608	18%
5,609	5,669	17%
5,670	5,757	16%
over	5,758	None

Application for this program does not make you ineligible for other property tax relief programs.

To Apply

Applications must be submitted annually to your county treasurer on or before April 1st.

Applications are available beginning in January at your county courthouse or from the Division of Property and Special Taxes web site at www.state.sd.us/drr2/forms/propertytaxforms.htm.