

Freeze on Assessments of
Dwellings of Disabled and Senior
Citizens Program

For 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 57501-3185
Phone (605)773-3311
Fax (605) 773-6729
www.state.sd.us/drr2



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

Contents
What the Program Does
Income Limits
Property Valuation Limit
Eligibility
How To Apply

Other Reduction Programs

Sales and Property Tax Refund for Senior & Disabled Citizens

Assessment Freeze for the Elderly and Disabled

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Property Tax Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Disabled Veteran Exemption

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

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 Freeze on Assessments program works, what eligibility requirements must be met and how to apply.

Secretary, Paul Kinsman

What The Program Does

The Freeze on Assessments Program prevents the homeowner's property from increasing in value, for tax purposes. This means that if the value of the home increases, the homeowner will pay tax on the former (lower) value. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less.

Income Limits

You must meet the income limits to qualify for the program. The income limits for applications received in 2010 for the assessment freeze are based on your income during 2009. "Income" is your federal adjusted gross income plus any income not included in that figure (this includes Social Security Payments). The limits for the 2010 applications are:

Single member household (only one person in household), income less than \$24,599.44.

Multiple member household (include all members income), income less than \$30,749.30.

Property Valuation Limit

Property with a full and true market value of \$168,855.21 or more is not eligible for this tax program unless the applicant has received the assessment freeze in a preceding year on the property.

Eligibility

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

- You must be 65 years of age or older, or disabled (as defined by the Social Security Act).
- You must own the home or have retained a life estate in the property.
- Unremarried widows/widowers of persons previously qualified for the program may still qualify in some circumstances.

How 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.

