

Property Tax Division

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Property and Sales Tax Relief Programs

The department administers a number of relief programs that are designed to offer financial assistance to the elderly and disabled. Please find a description of each program and the applicable forms.

If you have any comments or questions regarding any of these programs, please contact the department at proptax@state.sd.us

Click on any of the programs for more information. For a copy of this information in a brochure format, click [here](#).

- [Sales and Property Tax Refund for Senior & Disabled Citizens](#)
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Sales and Property Tax Refund for Senior & Disabled Citizens

What the program does: Offers eligible senior citizens and disabled individuals a once-a-year refund of sales OR property taxes. The program is funded through an annual appropriation from the South Dakota Legislature. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be at least 66 years old on or before January 1 of the current year OR
- Disabled during any part of the year. Disabled means you're qualified to receive
- Social Security Disability benefits, Supplemental Security Disability benefits, or you're a veteran with a rated disability of 60% or higher.
- You must have been a South Dakota resident for the entire previous year.
- You must meet the annual income requirements. The 2006 income limit for a single-member household is \$10,250; the limit for a multiple-member household is \$13,250.

To apply: Applications are accepted from May 1 to July 1. Please submit your application to the Department of Revenue, Special Tax Division, 445 East Capitol Avenue, Pierre, SD 57501-3185. Click [here](#) for an application.

Refunds: Refunds are calculated based on your income; the Division begins issuing refund checks at the end of August.

Assessment Freeze for the Elderly and Disabled / **Electronic**

Assessment Freeze for the Elderly and Disabled (Electronic Brochure)

What the program does: Reduces the assessed value of the homeowner's property. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be 65 years of age or older OR disabled (as defined by the Social Security Act).
- You must own the home or retain a life estate in the property.
- Unremarried widow/widowers of persons previously qualified may still qualify in some circumstances.
- Income and property value limits apply.

To apply: Applications are available [online](#) or at any county treasurers office beginning in January of each year. Applications must be submitted annually to your [county treasurer](#) on or before April 1st.

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Property Tax Reduction from Municipal Taxes for the Elderly and Disabled (Electronic Brochure)

What the program does: Reduces your city property taxes the year following your application. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be 65 years old or older or disabled (as defined by the Social Security Act).
- You must own the property.
- Unremarried widow/widowers of persons previously qualified may still qualify.
- Income limits apply.
- This program is only offered in those cities that have passed ordinances allowing the reduction. (As of July 1, 2003, only Rapid City has such an ordinance.)

To apply: Applications are available [online](#) or at any county courthouse beginning in January of each year. Applications must be submitted annually to your [county treasurer](#) on or before April 1st.

Property Tax Homestead Exemption (Electronic Brochure)

What the program does: Delays the payment of property taxes until the property is sold. The taxes are a lien on the property and must be paid along with the interest before the property can be transferred. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be at least 70 years old or a surviving spouse.
- Income and residency requirements apply.

To apply: People who qualify for this program are ineligible for the Sales and Property Tax Refund Program. Applications are available [online](#) or at any county courthouse beginning in January of each year. Applications must be submitted annually to your [county treasurer](#) on or before May 1st.

Property Tax Exemption for Paraplegic Veterans (Electronic Brochure)

What the program does: Exempts the property from all property taxes. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- The property must be owned by a paraplegic veteran, a veteran with loss or loss of use of both lower extremities, or the unremarried widow/widower of such veteran.
- The property must be specifically designed for wheelchair use within the structure.

To apply: Applications are available [online](#) or at any county courthouse beginning in January of each year. Applications must be submitted annually to your [county assessor](#).

Property Tax Exemption for Disabled Veterans

What the program does: Exempts up to \$100,000 of the assessed value for qualifying property. (The property subject to this exemption is the same property eligible for the owner-occupied classification.)

To be eligible:

- The property must be owned and occupied by a disabled veteran or an unremarried surviving spouse.

an unmarried surviving spouse.

- The veteran must be rated as permanently and 100% disabled as the result of a service-connected disability.

To apply: Application are available at the county courthouse or from the Property Tax Division.

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Property Tax Reduction for Paraplegics (Electronic Brochure)

What the program does: Reduces your property taxes on a graduated scale based on your income. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- The property must be owned or occupied by a paraplegic or individual with the loss or loss of use of both lower extremities, or the unmarried widow/widower of such paraplegic.
- The property must be specifically designed for wheelchair use within the structure.
- Income and occupancy limits apply.

To apply: Applications are available [online](#) or at any county courthouse beginning in January of each year. Applications must be submitted annually to your [county assessor](#).

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South Dakota Department of Revenue

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