

**Freeze on Assessments:  
Dwellings of Disabled  
and Senior Citizens**



***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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Contact the  
South Dakota  
Department of Revenue -  
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](http://www.state.sd.us/drr2)



Property Tax Division  
445 East Capitol Avenue  
Pierre, SD 57501-3185



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## 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](http://www.state.sd.us/drr2) or call toll-free at 1-800-TAX-9188

For more information on 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/salestaxon-foodrefund](http://www.state.sd.us/social/salestaxon-foodrefund)

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, Andy Gerlach

## 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 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 limits for the applications are:  
**Single member household** (only one person in household), income less than \$25,116.03.

**Multiple member household** (include all members income), income less than \$31,395.04.

## Property Valuation Limit

Property with a full and true market value of 172,401.17 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 property or have retained a life estate in the property.
- Unremarried widows/widowers of persons previously qualified for the program may still qualify.

## 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](http://www.state.sd.us/drr2/forms/propertytaxforms.htm).

