





# DEPARTMENT

**If you have questions, please contact your local County Director of Equalization**

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FORM: PT38

**ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED**  
APPLICATION DUE ANNUALLY ON OR BEFORE **APRIL 1**, SDCL 10-6A

#### APPLICANT INFORMATION

LAST NAME	FIRST NAME	SOCIAL SECURITY #	BIRTH DATE (MM/DD/YYYY)
PHONE NUMBER	EMAIL ADDRESS	COUNTY	

MAILING ADDRESS	CITY	STATE	ZIP CODE
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**HOUSEHOLD INFORMATION**

List all others living in the household. If you are applying as part of a multiple member household, you must include their income as well as your own. Please list other members of the household below.

LAST NAME	FIRST NAME AND MIDDLE INITIAL	AGE	RELATIONSHIP	SOCIAL SECURITY NO.
1.				
2.				
3.				

**PROPERTY INFORMATION**

Legal description of property for which exemption is requested:

**APPLICANT ELIGIBILITY**

- A. Were you 65 on or before January 1, 2022 OR disabled at any time during 2021? ( ) YES ( ) NO
  - If disabled, proof of disability is required each year.
    - Year became disabled \_\_\_\_\_
  - Did you turn 65 or become disabled in or prior to 1981? ( ) YES ( ) NO
    - (Base year assessment to be frozen - 1977)
- B. Have you owned a single-family dwelling for at least one year? ( ) YES ( ) NO
- C. Have you been a resident of South Dakota for at least one year? ( ) YES ( ) NO
- D. Have you lived in your single-family dwelling for at least two hundred days of the previous calendar year? ( ) YES ( ) NO
- E. Do you live alone and have a yearly income under \$30,422.86? ( ) YES ( ) NO  
 OR Do you live in a household whose members combined income is under \$38,028.58? ( ) YES ( ) NO

**INCOME CALCULATION – ATTACH A COPY OF YOUR COMPLETED 2021 FEDERAL TAX INCOME RETURN**

DID YOU FILE A 2021 INCOME TAX RETURN? - If yes, attach a copy of your return.		( ) YES	( ) NO
FEDERAL ADJUSTED GROSS INCOME	\$	EXCLUDED INTEREST NOT YET LISTED	\$
WAGES, SALARIES, TIPS, OTHER EMPLOYEE COMPENSATION	\$	ALIMONY PAYMENTS NOT YET LISTED	\$
INTEREST	\$	SUPPORT PAYMENTS	\$

**INCOME CALCULATION CONTINUED**

DIVIDENDS	\$	CASH PUBLIC ASST. & RELIEF	\$
SELF-EMPLOYMENT - Explain	\$	CAPITAL GAINS, EXC FROM ADJ. GROSS INCOME	\$
SOCIAL SECURITY - Attach a copy of each household member SSA-1099	\$	WORKERS COMPENSATION	\$
MEDICARE PREMIUMS	\$	LOSS OF TIME INSURANCE	\$

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TITLE 19, 20, OR SSI	\$	INTEREST & DIVIDEND LEFT TO ACCUM. EXCEPT ON INSURANCE POLICIES	\$
VETERAN'S BENEFITS	\$	OTHER INCOME	\$
RAILROAD RETIREMENT BENEFITS	\$	<b>TOTAL INCOME</b>	<b>\$</b>
OTHER PENSIONS AND ANNUITIES	\$	<b>ATTACH ALL DOCUMENTATION OF INCOME</b>	

I authorize any person holding official social security records, official public aid records, official veteran's administration records or any other records containing information relative to this claim to disclose the information contained on the records to county treasurer.

I hereby state that the above information is correct to the best of my knowledge. I further understand that submission of falsified information on this form will result in assessment of the tax reduction and it shall be a lien on the property, and I will be barred from receiving this tax reduction for the following three years.

APPLICANT'S SIGNATURE		DATE	
PREPARER'S SIGNATURE		PREPARER'S PHONE NUMBER	
PREPARER'S ADDRESS	CITY	STATE	ZIP CODE

**DIRECTOR OF EQUALIZATION OFFICE USE**

APPLICANT NAME	PARCEL NUMBER
IS THE ABOVE-DESCRIBED PROPERTY A SINGLE FAMILY DWELLING, CONDOMINIUM, APARTMENT OR MANUFACTURED HOME? ( ) YES ( ) NO	IS THE CURRENT FULL AND TRUE VALUE LESS THAN \$208,828? ( ) YES ( ) NO
BASE YEAR	ASSESSMENT TO BE FROZEN \$

I hereby certify this applicant meets all requirements for a property tax reduction in SDCL 10-6A.

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE	DATE
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**COUNTY TREASURER OFFICE USE**

THE BASE YEAR FOR ASSESSMENT FREEZE IS \_\_\_\_\_.

I hereby certify this applicant meets all requirements for a property tax reduction in SDCL 10-6A.

TREASURER OFFICE SIGNATURE	DATE
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**Sign Now!**

**Please provide accurate information below to ensure the delivery of the**

# signed copies of the document.

Legal Full Name (as you would sign):

Valid Email Address:

Cancel

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