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Relief Programs



Several relief programs in South Dakota offer financial assistance to the elderly and disabled. Find descriptions of each program and application forms below.

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Sales & Property Tax Refund for Senior & Disabled Citizens

This program offers eligible senior citizens and disabled individuals receive a yearly refund of sales or property taxes. Returns are calculated based on your income; the Special Tax Division begins issuing refund checks at the end of August.

Eligibility Requirements

- Must be at least 66 years old on or before January 1 of the current year OR disabled ([as defined by the Social Security Act](#)).
- Must have been a South Dakota resident the entire previous year.
- Must meet the annual income requirements. The 2022 income limit for a single-member household is \$14,949; the limit for a multiple-member home is \$20,141.

Applications were mailed out to individuals who qualified for last year's program May 1, 2023. If you are interested in applying, you can download the application by clicking the link below or contacting our office.

[APPLICATION FOR 2022 TAXES](#) ▾

For more information regarding the program, check out our [frequently ask questions](#).

Assessment Freeze for the Elderly & Disabled

This program reduces the assessed value of the homeowner's property. Property is defined as the house, a garage and the lot upon which it sits or one acre, whichever is less. Learn more in our [Freeze on Assessments: Dwellings of Disabled and Senior Citizens Brochure \(PDF\)](#).



Eligibility Requirements

- 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.
- Un-remarried widow/widowers of persons previously qualified may still qualify in some circumstances.
- Have resided for at least 200 days of the previous calendar year in the single-family dwelling
- Income and property value limits apply.

To Apply

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

[APPLY NOW](#) ▾

This program 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. Currently, Rapid City is the only municipality that allows for this program. Download our [Property Tax Reduction: Municipal Tax Relief for the Elderly and Disabled Brochure \(PDF\)](#) to learn more.

Eligibility Requirements

- You must be 65 years old or older OR disabled ([as defined by the Social Security Act](#)).
- You must own the property.
- Un-remarried 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.

To Apply

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

[APPLY NOW](#) ▸

Property Tax Homestead Exemption

This program 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 defined as the house, garage and the lot upon which it sits or one acre, whichever is less. Learn more in our brochure on the [Homestead Exemption Program \(PDF\)](#).

Eligibility Requirements

- 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 and must be submitted annually to your [local county treasurer's office](#) on or before April 1st.

[APPLY NOW](#) ▸

This program exempts the property from all property taxes. Learn more about the program in our [Property Tax Exemption for Paralegic Veterans Brochure \(PDF\)](#).



Eligibility Requirements

- The property must be owned by a paraplegic veteran, a veteran with loss or loss of use of both lower extremities or the un-remarried 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 and must be submitted annually to your [local county assessor's office](#) on or before November 1st.

[APPLY NOW](#) ▸

Property Tax Exemption for Disabled Veterans

This program exempts up to \$150,000 of the assessed value for qualifying property. (The property subject to this exemption is the same property eligible for the owner-occupied classification.) Learn more about this program in our [Disabled Veteran Property Tax Exemption Brochure \(PDF\)](#).

Eligibility Requirements

- The property must be owned and occupied by a disabled veteran or an un-remarried surviving spouse.
- The veteran must be rated as permanently and totally disabled as the result of a service-connected disability.

To Apply

Applications are available at the county courthouse or from the Property Tax Division and must be submitted to your [local county assessor's office](#) on or before November 1st.



Property Tax Reduction for Paraplegics

This program reduces property taxes on a graduated scale based on income. Property is defined as the house, a garage and the lot upon which it sits or one acre, whichever is less. Learn more about the program in our [Property Tax Reduction for Paraplegics Brochure \(PDF\)](#).

Eligibility Requirements

- 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 un-remarried 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 and must be submitted annually to your [local county auditor's office](#) on or before April 1st.

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