

## **SD DEPARTMENT OF REVENUE AND REGULATION**

PROPERTY AND SPECIAL TAXES DIVISION  
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**For immediate release:** Friday, March 18, 2011

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### **April 1<sup>st</sup> Deadline for Property Tax Assessment Freeze Program**

PIERRE, S.D. – Elderly and disabled South Dakotans have until April 1<sup>st</sup> to apply for property tax relief under South Dakota’s Assessment Freeze for the Elderly and Disabled Program.

Under the program, for tax purposes, the homeowner’s property assessment is prevented from increasing. If the actual value of the home increases, the homeowner still pays property taxes on the former (lower) value.

To be eligible for the Assessment Freeze for the Elderly and Disabled Program, individuals must meet the following qualifications:

- Have incomes of less than \$24,599.44 for a single-member household (only one individual in the household) or less than \$30,749.30 for a multiple-member household
- Have owned or retained a life estate in a single-family dwelling, in fee or by contract to purchase, for at least one year and have been a resident of South Dakota for at least one year
- Have resided for at least 200 days of the previous calendar year in the single-family dwelling
- Be 65 years of age or older **OR** disabled (as defined by the Social Security Act).

Un-remarried widow/widowers of those who were previously qualified may still qualify in some circumstances. The valuation limit for the program is \$168,855.21 or more of full and true value, meaning that property valued above those limits is not eligible unless the applicant has previously qualified.

Deadline to apply for the program is April 1, 2011, and applications must be submitted to the county treasurer. Applications are available from local county treasurers’ offices or by contacting the Department of Revenue and Regulation, Property and Special Taxes Division in Pierre at 605-773-3139 or 1-800-829-9188 (ask for the Property and Special Taxes Division). Additional information and the online application are available at <http://www.state.sd.us/drr2/prospectax/property/relief.htm> (see “Assessment Freeze for Elderly and Disabled” with the online application located in the “to apply” area).