

EXPLANATIONS:

The top two new lines are for circumstances where a mobile home owner is going to move the mobile home or sell it. They have to pay all the taxes owed on the mobile home, including the taxes due the year after the current levy. This tax will be estimated, paid and apportioned to the schools.

The “mobile home taxes not applicable to the certified levy” are the registered mobile homes and certain real estate mobile homes that are not a part of the certified levy pursuant to SDCL 13-13-73.1 and SDCL 10-4-2.4.

Some mobile homes that were real estate before the laws changed in 1999 will be counted as a part of the certified levy. They are to be coded to ad valorem taxes – current because they are to be treated no different than a stick built house for school taxation purposes.