

**Table 1.2-Multiple Member Household Property Tax Reduction Table**

If household income is between:		Property Tax Reduction
\$0.00	\$5,640	55%
5,641	5,758	53%
5,759	5,876	51%
5,877	5,994	49%
5,995	6,112	47%
6,113	6,230	45%
6,231	6,348	43%
6,349	6,466	41%
6,467	6,584	39%
6,585	6,702	37%
6,703	6,820	35%
6,821	6,938	33%
6,939	7,056	31%
7,057	7,174	29%
7,175	7,292	27%
7,293	7,410	25%
7,411	7,528	24%
7,529	7,646	23%
7,647	7,764	22%
over	7,765	No reduction

**Table 1.1 - Single Member Household Property Tax Reduction Table**

If household income is between:		Property Tax Reduction
\$0.00	\$4,200	35%
4,201	4,288	34%
4,289	4,376	33%
4,377	4,464	32%
4,465	4,552	31%
4,553	4,640	30%
4,641	4,728	29%
4,729	4,816	28%
4,817	4,904	27%
4,905	4,992	26%
4,993	5,080	25%
5,081	5,168	24%
5,169	5,256	23%
5,257	5,344	22%
5,345	5,432	21%
5,433	5,520	19%
5,521	5,608	18%
5,609	5,696	17%
5,670	5,757	16%
over	5,758	None

**Property Tax Reduction:  
Municipal Tax relief for the  
Elderly and Disabled**



**For More Information**

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)



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445 East Capitol Avenue  
Pierre, SD 57501-3185



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**Tax Help That Works!**

Find tax answers

toll-free at **1-800-TAX-9188**

E-mail: [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

Website: [www.state.sd.us/drr2](http://www.state.sd.us/drr2)

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- Income Limits
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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 Paralegic 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 Property Tax Reduction from Municipal Tax program works, what eligibility requirements must be met and how to apply.

Secretary, Andy Gerlach

## What the Program Does

The Property Tax Reduction from Municipal Taxes reduces your city property taxes the year following your application. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less. The amount of tax reduction is based on a graduated scale depending on income.

## Income Limits

The income limits for applications for the assessment freeze 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 maximum amount of income to receive any type of reduction in this program is:

**Single member household** (only one person in household), income less than \$5,757.00.

**See table 1.1 (back of brochure)** for single member household.

**Multiple member household** (include all members income), income less than \$7,764.00.

**See table 1.2 (back of brochure)** for multiple member household.

## Eligibility

- You must be 65 years of age or older **OR** disabled (as defined by the Social Security Act).
- You must own the property.
- Unremarried widows/widowers of persons previously qualified for the program may still qualify.
- **This program is only offered in those cities that have passed ordinances allowing the reduction. (As of July 1, 2004, only Rapid City residents are eligible for this reduction.)**

Application for this program does not make you ineligible for other property tax relief programs.

## 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).