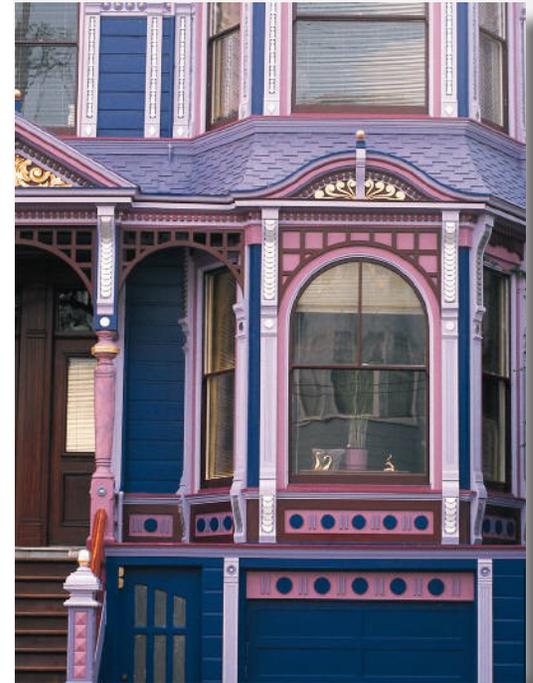


## Homestead Exemption Program



### ***Tax Help That Works!***

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toll-free at **1-800-829-9188**  
E-mail: **proptaxin@state.sd.us**

Website: **<http://dor.sd.gov>**

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### **For More Information**

Contact the  
South Dakota  
Department of Revenue -  
Property Tax Division  
toll-free at  
1-800-829-9188

445 East Capitol Avenue  
Pierre, SD 57501-3185  
Phone (605) 773-3311  
Fax (605) 773-6729  
<http://dor.sd.gov>



Property Tax Division  
445 East Capitol Avenue  
Pierre, SD 57501-3185



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Pierre, SD 57501-3185

## 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 Paraplegic Veterans

Property Tax Reduction for Paraplegics

Disabled Veteran Exemption

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For more information on any of these programs, log onto the web at <http://dor.sd.gov> or call toll-free at 1-800-829-9188

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*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 Homestead Exemption program works, what eligibility requirements must be met and how to apply.*

*Secretary, Andy Gerlach*

### What the Program Does

The Homestead Exemption Program delays the payment of property taxes until the property is sold. The property taxes are added up and interest of 4% a year is accrued but the taxes are not required to be paid until the property is transferred. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less.

### Income Limits

The income limits for applications received 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 maximum amount of income received to still be eligible for this program is:

**Single member household** (only one person in household), income less than \$16,000.00.

**Multiple member household** (include all members income) income less than \$20,000.

## Eligibility

Application and qualification for this program does make the applicant ineligible for the Property and Sales Tax Refund program.

- You must be at least 70 years old or the surviving spouse of someone previously eligible
- You must have owned a house for at least three years, **OR**
- Have been a resident of South Dakota for at least five years.

## How To Apply

Applications must be submitted annually to your county treasurer on or before May 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)**

