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The South Dakota Department of Revenue consistently provides a positive experience by partnering with their customers to understand their needs while guiding them to useful solutions with expertise, easy-to-use online tools and a human touch.

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Freeze on Assessments: Dwellings of Disabled and Senior Citizens

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Contact US

1-800-829-9188

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For more information on any
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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 Freeze on Assessments program works, what eligibility requirements must be met and how to apply.

Secretary, Jim Terwilliger

What the Program Does

The Freeze on Assessments Program prevents the homeowner's property from increasing in value, for tax purposes. This means that if the value of the home increases, the homeowner will pay tax on the former (lower) value. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less..

Income Limits

You must meet the income limits to qualify for the program. 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 limits for the applications are:

Single member household (only one person in household), income less than \$28,279.43.

Multiple member household (include all members income), income less than \$35,349.28

Property Valuation Limit

Property with a full and true market value of \$194,115.32 or more is not eligible for this tax program unless the applicant has received the assessment freeze in a preceding year on the property.

Eligibility

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

- **You must be 65 years of age or older, OR disabled (as defined by the Social Security Act).**
- **You must own the property or have retained a life estate in the property.**
- **Unremarried widows/widowers of persons previously qualified for the program may still qualify.**

To Apply

Applications must be submitted annually to your county treasurer on or before April 1.

Applications are available beginning in January at your county courthouse or from the Department of Revenue's Property Division's website at http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx.

