

# Certification of Owner-Occupied Dwelling CONTRACTOR ONLY

Being designated as owner-occupied makes a property eligible for a reduced levy for school general fund taxes. To qualify, you must complete this form and deliver it to your County Director of Equalization at the County Courthouse by March 15, 2019. (Postmarked by March 15, 2019 qualifies.)

**This form is for only those properties which meet the definition below. Do not include your personal residence.**

Applicant Information (print or type)			
Property Owner Name			
Mailing Address	City	ST	Zip
Contractor Name (if different then owner)		Phone Number	

I owned the property described below on November 1, 2018..... Yes No  
 I own other residential property in South Dakota..... Yes No  
 If yes, state location

Property Description		
Street Address/Legal Description of the property I owned on November 1, 2018.	Type of Structure	% Complete as of 11/1/2018

**Type of structure – indicate if single family home, duplex, apartment, or other(specify)**

Any contractor that has constructed or is constructing a single-family dwelling for the purpose of selling the dwelling to be occupied as a single-family dwelling may apply to have the property specifically classified for the purpose of taxation pursuant to §§ 10-13-39 to 10-13-40.3, inclusive, as an owner-occupied single-family dwelling. For the purposes of this section, a single-family dwelling is a house, condominium apartment, residential housing consisting of four or less family units, town house, or town home, which may be assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated as recorded in the records of the director of equalization. A contractor may only have a maximum of four dwellings classified as owner-occupied single-family dwellings. If any portion of the space is or has been occupied, only the portion of the dwelling not currently or previously occupied shall be classified as an owner-occupied single-family dwelling. The contractor shall comply with the application provisions imposed on the owner-occupant pursuant to §§ 10-13-39 to 10-13-40.3, inclusive. However, no dwelling, pursuant to this section, may be classified as an owner-occupied single-family dwelling for more than two consecutive years.

**Signature**

I hereby state that the above information is correct to the best of my knowledge. Furthermore, I acknowledge that these are the only single-family, owner-occupied dwelling for which I am requesting certification. I further understand that submission of falsified information on this form is perjury and constitutes a Class 5 felony punishable by five years in jail and/or a \$5,000 fine.

Signature	Date	Excise Tax Number
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This form must be completed and returned to your County Director of Equalization by March 15, 2019. If you have any questions regarding this form call your local Director of Equalization or call the Department of Revenue at 1-605-773-3139.

Director of Equalization use only	
Value of lot:	Value of structure:
Value of lot:	Value of structure:
Value of lot:	Value of structure:
Value of lot:	Value of structure: