# Property Tax Relief Programs

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<td><strong>Disabled Veteran Exemption</strong></td>
<td>Property must be owned and occupied by a veteran rated as permanently and totally disabled as the result of a service-connected disability. Un-remarried widows/widowers may be eligible.</td>
<td>November 1</td>
<td>Contact your County Director of Equalization for more information.</td>
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<tr>
<td><strong>Freeze on Assessments for Disabled and Senior Citizens</strong></td>
<td>Individual must be 65 years of age or legally disabled and own and occupy the property or retain a life estate. Un-remarried widows/widowers may also be eligible.</td>
<td>April 1</td>
<td>Contact your County Treasurer for more information.</td>
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<td><strong>Paraplegic Veteran Property Tax Exemption</strong></td>
<td>Property must be owned and occupied by a paraplegic veteran. Un-remarried widows/widowers are also eligible.</td>
<td>November 1</td>
<td>Contact your County Director of Equalization for more information.</td>
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<td><strong>Municipal Property Tax Reduction for the Elderly and Disabled</strong></td>
<td>Only available to Rapid City residents. Income limits apply.</td>
<td>April 1</td>
<td>Contact the Pennington County Treasurer if you live in Rapid City and need more information.</td>
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<td><strong>Homestead Exemption</strong></td>
<td>Individual must be 70 years of age to qualify.</td>
<td>April 1</td>
<td>Contact your County Treasurer for more information.</td>
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<td><strong>Property Tax Reduction Program for Paraplegics</strong></td>
<td>Property must be owned and occupied by a paraplegic or individual with the loss of use of both lower extremities. Un-remarried widows/widowers are also eligible.</td>
<td>April 1</td>
<td>Contact your County Treasurer for more information.</td>
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<td><strong>Sales and Property Tax Refund</strong></td>
<td>The refund program offers eligible senior citizens and disabled individuals to receive a yearly refund on sales or property taxes. Returns are calculated based on your income.</td>
<td>May 1 to July 1</td>
<td>Contact the Department of Revenue for more information.</td>
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**Eligibility Requirements for Sales Tax Refund:**
- Be at least 65 years old on or before January 1 of the current year OR disabled
- Be a South Dakota resident the entire previous year
- Must meet the annual income requirements

To be eligible for the property tax refund, individuals must meet the sales tax requirements, along with one of the following qualifications:
- Owned the house they are currently living in for at least 3 years
- Owned their house for fewer than 3 years but have been a South Dakota resident for 5 years or more

Applications are accepted from May 1 to July 1. Individuals must be approved every year.

Contact the Department of Revenue for more information.
Inundated Farmlands
SDCL 10-6-126
Landowners with agricultural land inundated by floods and not farmable during the past three growing seasons may submit an application to the director of equalization for a possible valuation reduction.
Deadline: Prior to November 1
The form may be submitted by any landowner, landowner’s agent, or attorney to the Director of Equalization in the county the parcel is located in.

Buffer Strip Program
SDCL 10-6-126
Eligible riparian buffer strips can receive a reduction in the assessed value for property tax purposes. Only land within 120 feet of a listed lake, river, or stream may be classified as a riparian buffer strip and grazing is prohibited from May 1 through September 30. Once approved, the new assessed value of the eligible property will be approved for 10 years or until the property changes use.
Deadline: October 15
Applications must be submitted to the Director of Equalization in the county where the property is located.

Renewable Resource Property Valuation Exemption Program
South Dakota state law (SDCL 10-4-44) provides a local property tax exemption for renewable energy systems less than 5 megawatts in size.
The exemption is 70% or $50,000, whichever is greater, of the assessed value of the renewable energy property. The Director of Equalization must assess the entire structure before the exemption is applied. The valuation of the renewable energy property is to be determined through acceptable appraisal process and in the same manner as other property.
The exemption is a continuous exemption for all cases except geothermal. Residential geothermal energy is limited to the first four continuous years. Commercial geothermal facilities receive the exemption for the first three continuous years. The exemption is then applied to the assessed value of the renewable energy property only.
Renewable energy property does not qualify for discretionary formula.
Any of the following that are used to produce electricity or energy qualify for this exemption:
- Wind
- Solar
- Biomass
- Hydrogen
- Hydroelectric
- Geothermal
Contact your local Director of Equalization to start the process. There is no application.

Contact Us
If you have any questions, contact the South Dakota Department of Revenue.
Call toll-free: 1-800-829-9188 (option 2)
Property Tax Division Email: proptaxin@state.sd.us
Website: http://dor.sd.gov/
Mailing address and office location:
South Dakota Department of Revenue
445 East Capitol Ave
Pierre, SD 57501

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