

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

If household income is at least:	But less than:	Property Tax Reduction
\$0	\$15,218	100%
\$15,218	\$16,305	75%
\$16,305	\$18,479	50%
\$18,479	\$19,566	25%
\$19,566		0%

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

If household income is at least:	But less than:	Property Tax Reduction
\$0	\$20,110	100%
\$20,110	\$21,197	75%
\$21,197	\$22,827	50%
\$22,827	\$23,914	25%
\$23,914		0%

## Property Tax Relief Program: Reduction from Municipal Tax for the Elderly and Disabled



### What's inside:

What the Program Does  
Eligibility  
Income Limits  
How to Apply

### For additional assistance:

**Phone:** 1-800-829-9188

**Email:** [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

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



### Contact Us

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## Relief Programs

Assessment Freeze for the Elderly and Disabled

Disabled Veteran Exemption

Homestead Exemption Program

Property Tax Exemption for Paralegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Sales or Property Tax Refund for Seniors & Citizens with Disabilities



"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 the Municipal Tax program works, what eligibility requirements must be met, and how to apply."

**-Secretary Michael Houdyshell**

**Rapid City is the only city offering this program at this time.**

## 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 to apply for the program are based on your income from 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 \$19,566.

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

**Multiple member household** (including all members' income) income less than \$23,914.

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

## Eligibility

**Rapid City is the only city offering this program at this time.**

- You must be 65 years of age or older **OR** disabled (defined by the Social Security Act).
- You must have owned and resided in the property for at least 5 years.
- Un-remarried surviving spouses of persons previously qualified for the program may still qualify.

## How 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 Property Tax Division's website at: <https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>