



## What can we do for you today?

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.

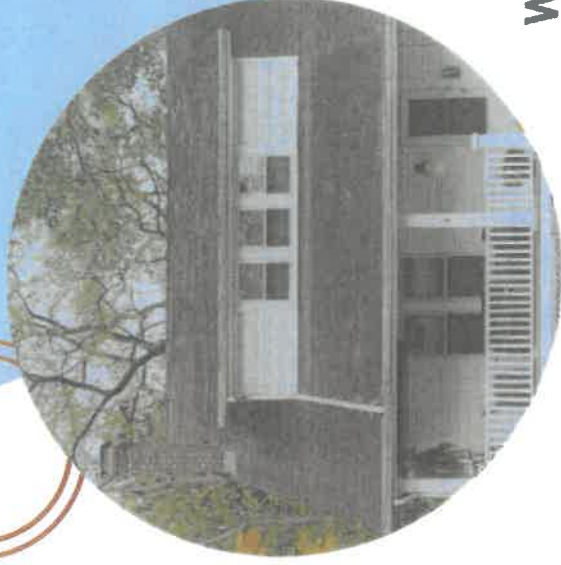
### For additional assistance:

Phone: 1-800-829-9188

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

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

## Freeze on Assessments: Dwellings of Disabled and Senior Citizens



### What's inside:

- What the Program Does
- Eligibility
- Income Limits
- How to Apply



### Contact Us

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December  
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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 property tax obligations. This brochure explains how the Freeze on Assessments program works, what eligibility requirements must be met, and how to apply."

**-Secretary Michael Houdyshell**

### 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 \$56,595.

*Multiple member household* (include all members income), income less than \$66,885.

### Property Valuation Limit

Property with a full and true market value of \$514,500 or more is not eligible for this tax program unless the applicant has received the assessment freeze on the property in a prior year.

### Eligibility

- You must be **65 years of age or older OR disabled** (as defined by the Social Security Act).
- You must have been an owner of an owner-occupied single-family dwelling and a resident of South Dakota for five years, unless you received the assessment freeze in the previous year.
- You have resided in the house for at least 200 days during the previous calendar year.
- 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/>

