



## 2023 South Dakota Legislature

# House Bill 1149

Introduced by: **Representative Krull**

1 **An Act to revise the classification of owner-occupied single-family dwellings to**  
 2 **include more than one attached or unattached garage.**

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 **Section 1. That § 10-13-39 be AMENDED:**

5 **10-13-39.** Each owner-occupied single-family dwelling in this state is specifically  
 6 classified for the purpose of taxation. For the purposes of this section, an owner-occupied  
 7 single-family dwelling is a house, condominium apartment, residential housing consisting  
 8 of four or less family units, town house, town home, housing cooperatives where  
 9 membership in the cooperative is strictly limited to stockholder occupants of the building,  
 10 dwelling as classified in § 10-13-39.1, and manufactured or mobile home as defined in  
 11 § 32-3-1, which is assessed and taxed as a separate unit, including ~~an~~ no more than two  
 12 ~~attached or unattached garage garages~~ and the ~~parcel parcels~~ of land upon which the  
 13 ~~structure is~~ structures are situated as recorded in the records of the director of  
 14 equalization. A person may only have one dwelling, which is the person's principal place  
 15 of residence as defined in § 12-1-4, classified as an owner-occupied single-family dwelling.  
 16 If the owner occupies fifty percent or more of the living space within the dwelling, the  
 17 entire dwelling is classified as an owner-occupied single-family dwelling. If the owner  
 18 occupies a duplex, triplex, or fourplex, or less than fifty percent of the living space within  
 19 the dwelling, the portion of the dwelling so occupied shall be classified as an owner-  
 20 occupied single-family dwelling.

21 **Section 2. That § 10-13-45 be AMENDED:**

22 **10-13-45.** Any contractor that has constructed or is constructing a single-family  
 23 dwelling for the purpose of selling the dwelling to be occupied as a single-family dwelling  
 24 may apply to have the property specifically classified for the purpose of taxation pursuant  
 25 to §§ 10-13-39 to 10-13-40.3, inclusive, as an owner-occupied single-family dwelling. For

1 the purposes of this section, a single-family dwelling is a house, condominium apartment,  
2 residential housing consisting of four or less family units, town house, or town home,  
3 which may be assessed and taxed as a separate unit, including ~~an~~ no more than two  
4 attached or unattached ~~garage~~ garages and the ~~parcel~~ parcels of land upon which the  
5 ~~structure is~~ structures are situated as recorded in the records of the director of  
6 equalization. A contractor may only have a maximum of four dwellings classified as owner-  
7 occupied single-family dwellings. If any portion of the space is or has been occupied, only  
8 the portion of the dwelling not currently or previously occupied shall be classified as an  
9 owner-occupied single-family dwelling. The contractor shall comply with the application  
10 provisions imposed on the owner-occupant pursuant to §§ 10-13-39 to 10-13-40.3,  
11 inclusive. However, no dwelling, pursuant to this section, may be classified as an owner-  
12 occupied single-family dwelling for more than two consecutive years.