



Pennington County Treasurer's Office

www.pennco.org • Annette Brant, Treasurer • Laura Dowdy, Chief Deputy
Pennington County Administration Bldg • 130 Kansas City St., Ste 250
Rapid City, SD 57701 • Phone: (605) 394-2163

HOMESTEAD FILING **DEADLINE APRIL 1, 2025** **MUST file EVERY year**

****note change in filing date- no longer May 1st****

Enclosed please find the applications needed to file for homestead. Please complete and return with the proper documents listed below. If you require assistance with your application please call 605-394-2163, or come to our office at the above address

10-6A-5. Applications to include supporting documents.

Application for the real property tax assessment freeze shall include such documentary evidence as the county treasurer deems necessary to assure validity of the claim.

DOCUMENTS REQUIRED:

1. **Clear photo copy of your SD driver's license or identification card showing date of birth; OR a photo copy of your birth certificate.**
2. Copy of your Social Security 2024 1099 (which is mailed to you in January);
3. Copy of your SSI benefits (you must request statement from the local Social Security office, 342-1819);
4. Copy of your VA benefits (request this from the VA office, 394-2266);
5. CURRENT year income tax return, if you file; ie: year 2024
6. Copy of your 2024 interest and/or dividend statements (obtain these from your bank and/or your investment company).
7. You must provide any additional documentation to substantiate your 2024 income from any source as outlined on the application form.
8. Completed Notice and Acknowledgement Regarding Application for Homestead Exemption;

ELIGIBILITY REQUIREMENTS:

1. Must be 70 or will be 70 by the time the application is submitted.
 2. Income cannot exceed \$17,949.00 for a single-member household, or \$22,436.00 for a multiple-member household;
 3. Has owned a single-family dwelling for at least three years or has been a resident of South Dakota for at least five;
 4. Has resided for at least 8 months of the previous calendar year in the single-family dwelling;
 5. Completed application with supporting documents and met the April 1 deadline.
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10-6A-1. Definition of terms. 12/16/2024

Terms as used in this chapter mean:

(6) "Household income," all income received during the preceding calendar year by all persons of a household while members of the household;

(7) "Income," the sum of adjusted gross income as defined in the United States Internal Revenue Code, as defined by § 10-1-47, and IRA disbursements, the amount of capital gains excluded from adjusted gross income, alimony, support money, nontaxable strike benefits, cash public assistance and relief, the gross amount of any pension or annuity, including Railroad Retirement Act benefits and veterans disability pensions, all payments received under the federal social security and state reemployment assistance or unemployment insurance laws, nontaxable interest, life insurance proceeds that exceed twenty thousand dollars, any gift or inheritance that exceeds five hundred dollars, proceeds from a court action, any sale of a personal item that exceeds five hundred dollars, foster care income, and workers' compensation;

Source: SL 1980, ch 74, § 1; SL 1981, ch 81, § 1; SL 1981, ch 82; SL 1983, ch 69, § 1; SL 1990, ch 74, § 1; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2008, ch 45, § 1; SL 2008, ch 46, § 1; SL 2009, ch 39, § 6; SL 2010, ch 45, § 6; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011; SL 2011, ch 48, § 6; SL 2012, ch 59, § 6; SL 2013, ch 42, § 6; SL 2014, ch 54, § 6; SL 2015, ch 62, § 6; SL 2016, ch 54, § 7; SL 2019, ch 216, § 24; SL 2022, ch 30, § 1.

APPLICATION FOR REDUCED INTEREST RATE FOR THE PROPERTY TAX HOMESTEAD EXEMPTION
 APPLICATION DUE ANNUALLY ON OR BEFORE **APRIL 1**, SDCL 10-6C

APPLICANT INFORMATION

LAST NAME		FIRST NAME		BIRTH DATE MM/DD/YYYY	
PHONE NUMBER		EMAIL ADDRESS		COUNTY	
MAILING ADDRESS			CITY	STATE	ZIP CODE

HOUSEHOLD INFORMATION

If you are applying as part of a multiple member household, you must include their income as well as your own. Please list all other others living in the household below.

LAST NAME	FIRST NAME AND MIDDLE INITIAL	AGE	RELATIONSHIP
1.			
2.			
3.			

ELIGIBILITY

A. Are you 70 years of age as of the date of this application? • If "NO", when will you turn 70? _____	() YES () NO
B. Have you owned a single-family dwelling for at least 3 years? OR Have you been a resident of South Dakota for at least 5 years?	() YES () NO () YES () NO
C. Have you lived in your single-family dwelling for at least 8 months of the previous calendar year?	() YES () NO
D. Do you live alone and have a household of less than \$17,949? OR Do you live in a household whose combined income is less than \$22,436?	() YES () NO () YES () NO

INCOME CALCULATION – ATTACH A COPY OF YOUR COMPLETED 2024 FEDERAL TAX INCOME RETURN

DID YOU FILE A 2024 INCOME TAX RETURN? - If yes, attach a copy of your return. () YES () NO			
FEDERAL ADJUSTED GROSS INCOME	\$	EXCLUDED INTEREST NOT YET LISTED	\$
WAGES, SALARIES, TIPS, OTHER EMPLOYEE COMPENSATION	\$	INTEREST & DIVIDEND LEFT TO ACCUM. EXCEPT ON INSURANCE POLICIES	\$
INTEREST	\$	SUPPORT PAYMENTS	\$
DIVIDENDS	\$	CASH PUBLIC ASST. & RELIEF	\$
SELF-EMPLOYMENT - Explain	\$	CAPITAL GAINS, EXC FROM ADJ. GROSS INCOME	\$
SOCIAL SECURITY - Attach a copy of each household member SSA-1099	\$	WORKERS COMPENSATION	\$
MEDICARE PREMIUMS	\$	LOSS OF TIME INSURANCE	\$
TITLE 19, 20, OR SSI	\$	ALIMONY PAYMENTS NOT YET LISTED	\$
VETERAN'S BENEFITS	\$	OTHER INCOME	\$
RAILROAD RETIREMENT BENEFITS	\$	TOTAL INCOME	\$
OTHER PENSIONS AND ANNUITIES	\$	ATTACH ALL DOCUMENTATION OF INCOME	

I understand that the county is prohibited from collecting taxes on my homestead if I meet the above qualifications. I also understand that the taxes shall become a lien on the property and shall be collected, along with penalty and interest, before this property can be transferred to anyone else's name.

APPLICANT'S SIGNATURE		DATE	
PREPARER'S SIGNATURE		PREPARER'S PHONE NUMBER	
PREPARER'S ADDRESS	CITY	STATE	ZIP CODE

COUNTY DIRECTOR OF EQUALIZATION OFFICE USE

APPLICANT NAME	PARCEL NUMBER	ASSESSED VALUE
LEGAL DESCRIPTION		

Is the above-described property a single-family home, condominium, apartment, or manufactured home?() YES () NO

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE	DATE
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COUNTY TREASURER OFFICE USE

I hereby certify this applicant meets all requirements for a property tax homestead exemption as provided in SDCL 10-6C. The base year is _____.

TREASURER OFFICE SIGNATURE	DATE
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OFFICE OF THE PENNINGTON COUNTY TREASURER
2025
NOTICE AND ACKNOWLEDGEMENT REGARDING APPLICATION
FOR HOMESTEAD EXEMPTION

NOTICE

Notice is hereby given that if the Pennington County Treasurer discovers at any time that the information provided to support an application for the HOMESTEAD exemption is incorrect, the application for homestead will be denied or, if already granted, will be deemed immediately null and void. In the event the application is denied or the homestead exemption is deemed null and void, then all taxes due and owing shall be collected as required by law. Qualified applicant's taxes, if not paid, are deferred from collection and placed on statutory liens against the property with interest that must be paid before the property can be transferred or if the applicant no longer qualifies or the home is vacated.

I understand and acknowledge receipt of the above Notice.

Date

Signature

Printed Name

Street Address

City, State, Zip Code

Daytime Phone Number