



## Pennington County Treasurer's Office

[www.pennco.org](http://www.pennco.org) • Annette Brant, Treasurer • Laura Dowdy, Chief Deputy  
Pennington County Administration • 130 Kansas City St. Ste 250  
PO Box 6160 \* Rapid City, SD 57701 • Phone: (605) 394-2163

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### **DISABLED AND SENIOR CITIZEN ASSESSMENT FREEZE DEADLINE APRIL 1, 2025 MUST FILE EVERY YEAR**

Enclosed please find the applications needed to file for your assessment freeze. 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.

#### **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 1099 (which is mailed to you in January of 2025-income is based on what you received in 2024);
3. Copy of your SSI benefits for 2024 (you must request statement from the local Social Security office, 1-866-964-7416);
4. Copy of your VA benefits for 2024 (request this from the VA office, (605-394-2266));
5. CURRENT signed 2024 income tax return, if you are going to file-you **MUST before** April 1, 2025 to meet this application deadline;
6. If you are filing under the disability clause, you **MUST** have provided us with a letter of eligibility (contact Social Security office, 1-866-964-7416);
7. Copy of your 2024 year to date interest and/or dividend statements (obtain these from your bank and/or your investment company).
8. You must provide any additional documentation to substantiate your income from any source as outlined on the application form including public assistance excluding heat assistance. (see back of this sheet for clarification)
9. Completed Notice and Acknowledgement Regarding Application for Senior Citizen Assessment Freeze form;

See reverse side for determination of what is considered as income.

#### **ELIGIBILITY REQUIREMENTS:**

1. Must be at least 65 years of age or disabled,
  2. Income cannot exceed \$41,579.00 for a single-member household, or \$53,459.00 for a multiple-member household;
  3. Has owned a single-family dwelling for at least one year or has been a resident of South Dakota for at least one year;
  4. Has resided for at least 200 days of the previous calendar year in the single-family dwelling, value of said dwelling must be under \$356,391.00
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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.

**ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED**  
 APPLICATION DUE ANNUALLY ON OR BEFORE **APRIL 1, SDCL 10-6A**

**APPLICANT INFORMATION** \*\*\* Applicant – Also complete all of page 2 \*\*\*

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

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

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

**PROPERTY INFORMATION** Legal description of the property for which exemption is requested

**COUNTY TREASURER OFFICE USE**

<input type="checkbox"/> I hereby certify this applicant meets all requirements for a property tax program in SDCL 10-6A.		
<input type="checkbox"/> The applicant does not meet the qualifications for the property program in SDCL 10-6A.		
TREASURER OFFICE SIGNATURE	DATE	BASE YEAR

**DIRECTOR OF EQUALIZATION OFFICE USE**

APPLICANT NAME	PARCEL NUMBER
BASE YEAR	ASSESSMENT TO BE FROZEN \$
Is the described property a single-family dwelling, condominium, apartment, or manufactured home?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Is the current full and true value of the home, garage, and up to 1 acre less than \$356,391?	<input type="checkbox"/> YES <input type="checkbox"/> NO
DIRECTOR OF EQUALIZATION OFFICE SIGNATURE	DATE

**APPLICANT ELIGIBILITY**

A. Were you 65 on or before January 1, 2025 OR disabled at any time during 2024? • If disabled, proof of disability is required each year. Year became disabled _____.	( ) YES ( ) NO
B. Are you an un-remarried surviving spouse of an individual who meets the above criteria?	( ) YES ( ) NO
C. Have you owned a single-family dwelling for at least 1 year?	( ) YES ( ) NO
D. Have you been a resident of South Dakota for at least 1 year?	( ) YES ( ) NO
E. Have you lived in your current house for at least 200 days of the previous calendar year?	( ) YES ( ) NO
F. Is your assessed value at or below \$356,391?	( ) YES ( ) NO
G. Do you live alone and have a yearly income under \$41,579? <b>OR</b> Do you live in a household whose member's combined income is under \$53,459?	( ) 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's 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	\$	<b>TOTAL INCOME</b>	\$
OTHER PENSIONS AND ANNUITIES	\$	<b>ATTACH ALL DOCUMENTATION OF INCOME</b>	

I authorize any person holding official social security records, official public aid records, official veteran's administration records or any other records containing information relative to this claim to disclose the information contained on the records to the county treasurer.

I hereby state that the above information is correct to the best of my knowledge. I further understand that submission of falsified information on this form will result in assessment of the tax reduction and it shall be a lien on the property, and I will be barred from receiving this tax reduction for the following three years.

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

OFFICE OF THE PENNINGTON COUNTY TREASURER  
2025  
NOTICE AND ACKNOWLEDGEMENT  
REGARDING APPLICATION FOR  
FREEZE ON ASSESSMENT OF DWELLINGS OF DISABLED OR  
SENIOR CITIZENS

**NOTICE**

Notice is hereby given that if the Pennington County Treasurer discovers at any time that the information provided to support an application for Disabled or Senior Citizen Assessment Freeze is incorrect, the application for assessment freeze will be denied or, if already granted, will be deemed immediately null and void. In the event the application is denied or the assessment freeze is deemed null and void, then all taxes due and owing shall be collected as required by law.

I understand and acknowledge receipt of the above Notice.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Daytime Phone Number