

**Meade County, South Dakota**

Robin Shrake

Treasurer

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**DISABLED AND SENIOR CITIZEN ASSESSMENT FREEZE**

**DEADLINE APRIL 1, 2024**

**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 605-347-5871 or come to the Meade County Treasurer's office.

**(SDCL 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 photocopy of your South Dakota driver's license or identification card showing date of birth; OR a photocopy of your birth certificate.
- 2) Copy of your Social Security 1099 (which is mailed to you in January of 2024 – income is based on what you receive in 2023).
- 3) Copy of your SSI benefits for 2023 (you must request statement from the local Social Security office, 1-866-964-7416).
- 4) Copy of your VA benefits for 2023 (request this from the Meade County Veteran Service Office (605-347-7623).
- 5) CURRENT signed 2023 income tax return, if you are going to file – you MUST before April 1, 2024, 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 the local Social Security office, 1-866-964-7416).
- 7) Copy of your 2023 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.
- 9) Completed Notice and Acknowledgement Regarding Application for Assessment Freeze for the Elderly and Disabled form.

**ELIGIBILITY REQUIREMENTS:**

- 1) Must be at least 65 years of age or legally disabled.
- 2) Must own the house or retain a life estate on the property.
- 3) Must have owned property and been a resident of SD for at least one year.
- 4) Must have resided in the house for at least 200 days during the previous calendar year.
- 5) Property must have a full and true market value of less than \$345,340.00.
  - A surviving spouse may still qualify if other eligibility requirements are satisfied.
- 6) Must have a yearly income of under \$40,290.00 if you live alone or a combined household income of under \$51,801.00 if multiple members.

**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.

Source: SL 1980, ch 74, § 5; SL 1981, ch 81, § 4.

**10-6A-1. Definition of terms.**

Terms as used in this chapter mean:

- (1) "Base year," for any property owner who reached sixty-five years of age or became disabled in or prior to 1981, the base year is 1977. For any property owner who reaches sixty-five years of age or becomes disabled after 1981, the base year is the year in which the property owner reaches sixty-five years of age or the year in which the property owner becomes disabled. In the case of a surviving spouse, the base year is the year that would have been the base year of the deceased spouse;
- (2) "Base year assessment," the actual assessed value of a single-family dwelling in the base year or, at the applicant's election, a year subsequent to the base year. The applicant need not have been the owner of the dwelling during the base year;
- (3) "Department," the South Dakota Department of Revenue;
- (4) "Disabled," any person who receives or is qualified to receive monetary payments, pursuant to Title II, X, XIV, or XVI of the Social Security Act, as amended to January 1, 2008, for all or part of the year for which a property tax assessment freeze application is made;
- (5) "Household," the association of persons who live in the same dwelling, sharing its furnishings, facilities, and accommodations, but not including bona fide lessees, tenants, or roomers and boarders on contract;
- (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;
- (8) "Property owner," the owner of a dwelling as recorded by the register of deeds in the county where the dwelling is located. A joint tenant, an owner of a life estate, a beneficiary of a trust, and a vendee of a contract for deed as filed with the register of deeds in the county where the dwelling is located is considered to be an owner;
- (9) "Real property tax assessment freeze," for tax purposes, the assessment of a single-family dwelling as recorded in the base year on the county assessment roll and held constant at that value;
- (10) "Secretary," the secretary of the South Dakota Department of Revenue;
- (11) "Single-family dwelling," a house, condominium apartment, or manufactured home as defined in § 32-3-1 that is assessed and taxed as a separate unit including the platted lot upon which the structure is situated or one acre, whichever is less, and the garage, whether attached or unattached;
- (12) "Surviving spouse," the spouse of a deceased property owner who has not remarried.

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

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**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 \$345,340?	<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, 2024 OR disabled at any time during 2023? • 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 \$345,340?	( ) YES ( ) NO
G. Do you live alone and have a yearly income under \$40,290? <b>OR</b> Do you live in a household whose member's combined income is under \$51,801?	( ) YES ( ) NO ( ) YES ( ) NO

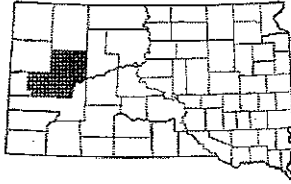
**INCOME CALCULATION – Attach A Copy of Your Completed 2023 Federal Tax Income Return**

DID YOU FILE A 2023 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



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**OFFICE OF THE MEADE COUNTY TREASURER - 2024**

***Notice and acknowledgment regarding application for the  
Freeze Assessment on dwellings of Disabled or Senior Citizens***

**NOTICE**

Notice is hereby given that if the Meade County Treasurer discovers at any time the information provided to support an application for Disabled or Senior Citizens 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 and Zip Code