

APPLICATION FOR PROPERTY TAX EXEMPT STATUS (SDCL 10-4-15)

APPLICATION MUST BE FILED WITH DIRECTOR OF EQUALIZATION BY **NOVEMBER 1**
FOR CONSIDERATION DURING COUNTY BOARD OF EQUALIZATION THE FOLLOWING YEAR

STATE OF SOUTH DAKOTA

Assessed in the name of: _____

COUNTY OF _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Email: _____

Phone Number: _____

1. Parcel Number _____

2. Legal description of property (Use separate application form for each legal description)

We, the undersigned hereby make application for _____ full _____ partial property tax exempt status in accordance with the provisions of state laws and regulations and in support of this application make the following declarations under oath concerning the ownership and use of the property indicated below.

3. Exemption is claimed under: (check **ONLY ONE** and give appropriate IRS tax exemption number)

- Religious Exemption** (SDCL 10-4-9)
- Charitable Exemption** (SDCL 10-4-9.1) - Federal 501(c)(3) exemption number _____
- Benevolent Exemption** (SDCL 10-4-9.2)
 - a) Federal 501(c)(3) exemption number _____
 - b) Federal 501(c)(10) exemption number _____
 - c) Federal 501(c)(7) exemption number _____
 - d) Federal 501(c)(19) exemption number _____
- Non-profit Health Care** (SDCL 10-4-9.3) - Federal 501(c)(3) exemption number _____
- Education Exemption** (SDCL 10-4-13) - Accredited by _____
- Congregate housing** (SDCL 10-4-9.4) * - Federal 501(c)(3) exemption number _____
* Congregate housing applications must also include a statement listing health care services provided and method used to satisfy the balanced nutrition program
- Local Industrial Development Corporation** (SDCL 5-14-23)
- Multi-tenant Business Incubator:**
 - a) Federal 501(c)(3) exemption number _____
 - b) Federal 501(c)(4) exemption number _____
 - c) Federal 501(c)(6) exemption number _____
- Other (Give appropriate code cite)** _____

4. Date of organization or incorporation _____

5. Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)

6. Specific uses of the property (exempt use as well as any nonexempt use)

7. What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? Land _____% Structures _____%

8. Itemize any income generated from this property

Signature

Title

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INTERNAL USE PORTION

REPORT OF INVESTIGATION

(To be made by Director of Equalization to County Board of Equalization)

1. **Parcel Number** _____

2. **Legal description of property (Use separate application form for each legal description)**

I hereby report I have investigated the statements made in the foregoing application as to the ownership and use of the property as of November 1, 20____. Based on the investigation it is my recommendation that this property be declared ____ % **EXEMPT for Land** and ____ % **EXEMPT for Structures** effective November first, following action by the county board of equalization.

3. Estimate of value of real property involved in this application:

Land _____ Structures _____

Amount of Insurance _____

(Director of Equalization) (Date)

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ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be ____ % EXEMPT for Land and ____ % EXEMPT for Structures for the tax year 20____.

_____ County Auditor Date _____

APPEAL PROCESS: Appeal from your County Board may be taken to the State Office of Hearing Examiners.

Such written notice must be filed with the Chief Hearing Examiner, 210 E. Fourth, Pierre, South Dakota, 57501, no later than the third Friday in May (postmarked by deadline is considered timely). Appeals to the Circuit Court may be taken from the county board or the Office of Hearing Examiners within thirty days from the publication of the decision. An appeal from the county board to circuit court will prevent an appeal to the Office of Hearing Examiner. However, you may appeal the decision of the Office of Hearings Examiner to circuit court.