

2024 Refund Application

South Dakota Department of Revenue

Sales or Property Tax Refund for Senior Citizens & Citizens with Disabilities

2024 Refund Application for Income Year 2023

Find answers toll-free at **1-800-829-9188 ext. 1**

E-mail: specialt@state.sd.us

Website: <https://dor.sd.gov>



Scan the QR code
to apply online.

Submit online at <https://sddor.seamlessdocs.com/f/2050> OR mail this application to the Department of Revenue by July 1, 2024.

To Qualify for a Sales Tax Refund:

- Be a South Dakota resident during all of 2023;
- Be 65 years old on or before January 1, 2023, or disabled at any time during 2023; and
- Live alone and have a yearly income of \$16,038 or less **OR** live in a household whose members' combined income is \$21,692 or less.

To Qualify for a Property Tax Refund:

- Be 65 years old on or before January 1, 2023, or disabled at any time during 2023;
- Live alone and have a yearly income of \$16,038 or less **OR** live in a household whose members' combined income is \$21,692 or less; and
- Owned the house you are now living in for at least three years **OR** you have been a resident of South Dakota for five years or more.

You may only receive either the sales tax refund or the property tax refund. The Tax Refund Office will calculate the refund for each tax, and you will receive whichever refund is greater.

DISABLED CITIZENS

Disabled citizens who meet residency and income requirements may receive a sales or property tax refund, regardless of their age. To receive a tax refund based on disability, you must have been qualified to receive Social Security Disability benefits or Supplemental Security Disability benefits during some part of 2023. In the case of a Veteran's Administration disability, your disability must be 60% or greater.

Since disabilities are sometimes temporary, you will be required to send us a photocopy of your Medicare card or Social Security Certificate of Award **each time you apply for a tax refund.**

PROOF OF RESIDENCY

Sales tax refunds require one full year of residency and property tax refunds require five years of residency if you owned your home for fewer than three years.

If you are asked to prove residency, we will consider items such as your driver's license, voter's registration, real estate tax receipts, or local utility bills.

PROOF OF AGE

You will need to prove your age if you are basing your application on age (65 or older on or before January 1, 2023), AND you are applying for the first time.

A copy of any of the following documents will be accepted as proof of age:

- Medicare card
- Birth certificate
- Baptismal certificate
- Driver's license

If you filed an application for the Tax Refund Program last year and submitted proof of age, you are not required to do so with this application.

Applications must be submitted by July 1, 2024.

Submit online or return application (pages 3-5) AND copies of supporting documents to:

Tax Refund Office
445 E Capitol Ave
Pierre, SD 57501-3185

You may expect to receive your refund approximately September 1st.

Note: Pursuant to the Privacy Act of 1974, you are advised that the disclosure of your Social Security account number is mandatory in accordance with the Department of Revenue Regulations 64:47:01:14, adopted August 26, 1974. You are further advised that such number will be made use of to verify your identity and to obtain information from Social Security and other governmental agencies concerning your eligibility with your consent given through the signing of the waiver included on the claim forms.

To Apply:

1. Complete the enclosed application (pages 3-5)
2. Include copies of ALL required documents (do not send originals)
3. Return your application and documents to the Tax Refund Office

ELIGIBILITY

Were you a South Dakota resident during all of 2023?	YES	NO
Were you 65 on or before January 1, 2023, OR disabled at any time during 2023? (Proof of disability is required each year.)	YES	NO
Do you live alone and have a yearly income of \$16,038 or less? OR Do you live in a household whose members' combined income is \$21,692 or less?	YES	NO
Do you own the home you live in now?	YES	NO
Have you owned the house you are now living in for at least three years? OR If you have owned your house for less than three years, have you been a resident of South Dakota for five years or more?	YES	NO
<i>If you answered YES to all previous questions, you may be eligible for a property tax refund. Attach a <u>copy</u> of your 2023 property tax statement for taxes due and payable in 2024.</i>		

HOMESTEAD EXEMPTION PROGRAM

The **Homestead Exemption Program** delays the payment of property taxes until the property is sold. The property taxes are added up and interest of 4% a year is accrued but the taxes are not required to be paid until the property is transferred. 'Property' is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less.

Are you currently receiving property tax relief through the Homestead Exemption Program pursuant to SDCL 10-6C-1 to 10-6C-11?	YES	NO
<i>If you answered YES, you are not eligible for a property tax refund but may still be eligible for a sales tax refund.</i>		

WIDOWS & WIDOWERS

A special note to widows and widowers:

If you are a widow or widower, you may still qualify for a property tax refund even if you do not meet any of the requirements previously listed. To do so, however, you must be able to answer **YES** to all the following questions:

PROPERTY TAX REFUNDS FOR WIDOWS & WIDOWERS UNDER AGE 65

Are you under the age of 65 and have a deceased spouse who received a property tax refund in the year preceding his or her death?	YES	NO
Have you continued to live in the same house?	YES	NO
Have you remained a widow or widower?	YES	NO
<i>If you answered YES, you may be eligible for a property tax refund. Enter the date of your spouse's death.</i>	(MM/DD/YYYY)	

PERSONAL INFORMATION

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER	
MAILING ADDRESS	CITY	STATE	ZIP CODE
PHYSICAL ADDRESS	CITY	STATE	ZIP CODE
TELEPHONE NUMBER	EMAIL ADDRESS	DATE OF BIRTH (MM/DD/YY)	

HOUSEHOLD INFORMATION

OTHER HOUSEHOLD MEMBERS: If you are applying as part of a household, please list the other members below. You must include their income as well as your own in the Income Calculation portion of the application on page 5.

A household is two or more people living in the same home and sharing the same facilities.

- If you are part of a household, the combined income of all the people living together is used to determine your eligibility for the Tax Refund Program (roomers, tenants, or lessees are not included). If you live in a nursing home or group home, you may apply as an individual only if you have your own central facilities, including a bathroom and a kitchen. Consequently, most people living in such homes do not qualify.
- Only one member of a household can apply for a tax refund. If two or more members qualify, they must decide among themselves which one will make the application. If they cannot agree, they should submit the problem to the Secretary of Revenue, who will make a binding decision.

LAST NAME	FIRST NAME & MIDDLE INITIAL	AGE	RELATIONSHIP	SOCIAL SECURITY NUMBER

INCOME CALCULATION

The following items are not considered income:

- Energy assistance payments
- Gifts from non-government sources, such as relatives and friends
- Food stamps and surplus food
- Other non-cash goods received from government agencies
- Medicare or Medicaid benefits
- Money received as damages due to a personal injury
- Insurance payments for medical expenses
- Interest accumulations on insurance policies
- Foster grandparent income

List your household annual income in the table below.

- Include copies of supporting documents for all household members, including 2023 federal income tax returns, for all income figures entered below when submitting this application.

INCOME	
Wages (Attach a copy of your W-2)	\$
Self-employment (explain and attach copies of supporting documents)	\$
Social Security (attach a copy of each household member's SSA-1099)	\$
Supplemental Security Income (attach a copy of each household member's SSI award letter)	\$
All Other Income (attach copies of supporting documents)	\$
TOTAL ANNUAL INCOME	\$
DEDUCTIONS	
HOMEOWNERS (this may reduce your total annual income by up to \$400) List 2023 property taxes due and payable in 2024	\$
RENTERS (this may reduce your total annual income by up to \$400) List the total rent that you alone have paid in 2023	\$

I declare and affirm under the penalties of perjury that this claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct. I authorize any person holding any official social security records, official public aid records, official Veterans Administration records, or any other records containing information relative to the determination of the amount of this claim or my eligibility therefor to disclose the information contained on those records to the department.

Preparer's Signature _____ Date _____

Preparer's Address _____ City/State _____

Telephone Number _____

Applicant's Signature _____ Date _____

PROPERTY TAX RELIEF PROGRAMS

A number of relief programs offer financial assistance to the elderly and disabled.

DISABLED VETERAN EXEMPTION

Property must be owned and occupied by a veteran rated as permanently and totally disabled as the result of a service-connected disability. Un-remarried widows/widowers may be eligible.

The approved exemption remains until the property is transferred or sold. First \$200,000 of valuation exempted from taxation.

Deadline: November 1

Contact your County Director of Equalization for more information.

FREEZE ON ASSESSMENTS FOR DISABLED AND SENIOR CITIZENS

Individual must be 65 years of age or legally disabled and own and occupy the property or retain a life estate. Un-remarried widows/widowers may also be eligible.

Prevents the homeowner's property from increasing in value for tax purposes. Income limits apply.

Deadline: April 1

Contact your County Treasurer for more information.

PARAPLEGIC VETERAN PROPERTY TAX EXEMPTION

Property must be owned and occupied by a paraplegic veteran. Un-remarried widows/widowers are also eligible.

Once approved, the exemption remains until the property is transferred or sold.

Exempts a paraplegic veteran's property from all property taxes.

Deadline: November 1

Contact your County Director of Equalization for more information.

MUNICIPAL PROPERTY TAX REDUCTION FOR THE ELDERLY AND DISABLED

Only available to Rapid City residents. Income limits apply.

Reduces your city property taxes the year following your application.

Contact the Pennington County Treasurer if you live in Rapid City and need more information.

HOMESTEAD EXEMPTION

Individual must be 70 years of age to qualify.

Delays the payment of property taxes until the property is sold. Property taxes will become a lien on the property with interest and penalties added annually. A lower interest rate program is available, with income limits (SDCL 10-6C).

Deadline: April 1

Contact your County Treasurer for more information.

PROPERTY TAX REDUCTION PROGRAM FOR PARAPLEGICS

Property must be owned and occupied by a paraplegic or individual with the loss of use of both lower extremities. Un-remarried widows/widowers are also eligible.

Allows for a reduction in the property taxes due using a graduated income scale. Income limits apply.

Deadline: April 1

Contact your County Treasurer for more information.

FREQUENTLY ASKED QUESTIONS

Will I automatically get a new application every year?

Yes. If you have previously applied and your address hasn't changed from your last application, then one will be mailed to you. If your address has changed, contact 1-800-829-9188 (Option 1) to have it updated.

How much will my refund be?

It depends upon income, whether you qualify for a sales tax or property tax refund, and how many eligible applicants apply for the refunds.

Can I still apply for a refund for last year?

No. The program is a special appropriation that is reallocated each year.

Where can I find more information about other property tax relief programs?

Additional information and links to the online applications can be found on the department's website at: <https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>.

South Dakota Department of Revenue
Tax Refund Office
445 East Capitol Ave.
Pierre, SD 57501

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Pierre, S.D.
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South Dakota