

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)
)
COUNTY OF _____)

Assessed in the name of: _____
Mailing Address: _____

Phone No. _____
Parcel Number _____

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.

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

- Exemption is claimed under: (check one and give appropriate IRS tax exemption number and attachment of such)
 SDCL 10-4-9 Religious Exemption
 SDCL 10-4-9.1 Charitable Exemption - Federal 501(c)(3) exemption number _____
 SDCL 10-4-9.2 Benevolent Exemption
 Federal 501(c)(3) exemption number _____ Federal 501(c)(10) exemption number _____
 Federal 501(c)(7) exemption number _____ Federal 501(c)(19) exemption number _____
 SDCL 10-4-9.3 Non-profit Health Care - Federal 501(c)(3) exemption number _____
 SDCL 10-4-13 Education Exemption - Accredited by _____
 SDCL 10-4-9.4 Congregate housing * - 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
 SDCL 5-14-23 Local Industrial Development Corporation
 Multi-tenant Business Incubator - Federal 501(c)(3) exemption number _____
 Federal 501(c)(4) exemption number _____ Federal 501(c)(6) exemption number _____
 Other (Give appropriate code cite) _____
- Date of organization or incorporation _____
- Date and method of acquisition of property (Contract for deed, Warranty Deed, Quit Claim Deed, Other)

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

- What percent of property is used exclusively for religious, charitable, benevolent, health, educational or other exempt purpose? _____
- Itemize any income generated from this property _____

- Estimate of value of real property involved in this application:
Land _____ Structures _____ Amount of Insurance _____

Signature / Title

(Notary Public)(Auditor)

RETURN ALL THREE COPIES TO THE DIRECTOR OF EQUALIZATION BY NOVEMBER 1

REPORT OF INVESTIGATION

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

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), (TAXABLE) (____ % TAXABLE) exempt effective November first, following action by the county board of equalization.

(Director of Equalization)

(Date)

ACTION BY COUNTY BOARD OF EQUALIZATION

The County Board of Equalization has determined that the above property to be (EXEMPT), (TAXABLE), (____ % EXEMPT) 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.