



News Release

South Dakota Department of Revenue

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Elderly and disabled South Dakotans have until April 1 to apply for property tax relief

PIERRE, S.D. – Elderly and disabled South Dakotans have until April 1, 2025, to apply for property tax relief under South Dakota’s Assessment Freeze for the Elderly and Disabled Program.

Under the program, a qualifying homeowner’s property assessment is prevented from increasing for tax purposes. This means that if the value of the home increases, the homeowner will pay tax on the former (lower) value.

To be eligible for the Assessment Freeze for the Elderly and Disabled Program, individuals must meet the following qualifications:

Have an income of less than \$41,579 for a single-member household (Only one individual in the household) or less than \$53,459 for a multiple-member household.

- Have owned or retained a life estate in a single-family dwelling for at least one year and have been a resident of South Dakota for at least one year.
- Have resided in the single-family dwelling for at least 200 days of the previous calendar year
- Be 65 years of age or older or disabled (as defined by the Social Security Act)
- Un-remarried widows/widowers of those who previously qualified for the program may still qualify in some circumstances.

The valuation limit for the program is \$356,391 or more of full and true value, meaning that properties valued above the limit are not eligible unless the applicant has previously qualified.

Applications must be submitted to your local county treasurer’s office by the April 1 deadline. Applications are available at your local county treasurer’s office or can be printed from the Department of Revenue’s website at <https://sddor.seamlessdocs.com/f/pt38>. For more information, please visit <https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/#freeze> or call us at (800) 829-9188.