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#### (S.D.)-Elderly And Disabled Residents Face Tax Relief Deadline

By: Roxie Graham-Marski Posted at: 03/22/2013 07:15 AM

PIERRE, S.D. (AP) - South Dakota officials say low-income elderly and disabled homeowners have until April 1 to apply for a property tax break.



Under the program, a home's assessed value for property tax purposes is prevented from increasing. If the actual value of the home increases, the homeowner still pays property taxes based on the lower value.

To qualify, people must be at least 65 years old or disabled, and have incomes or less than \$26,020 for a single-member household or less than \$32,525 for a multiple-member household. They also must have owned or retained a life estate in a single-family home for at least one year and have been a South Dakota resident for at least a year.

Applications are available from county treasurers' offices and the state Revenue Department.