



Certification of Owner-Occupied Dwelling

Being designated as owner-occupied makes a property eligible for a reduced levy for school general fund taxes. To qualify, you must complete this form and deliver it to your County Director of Equalization at the County Courthouse by March 15, 2016. (Postmarked by March 15, 2016 qualifies.)

Applicant Information (Print or Type)

Property Owner Name

Mailing Address

City

State/Zip Code

I owned the property described below on November 1, 2015.....	Yes	No
I occupied the property described below on November 1, 2015.....	Yes	No
This is the only property for which I can claim the owner-occupied classification.....	Yes	No
The property described below is my principle residence as of November 1, 2015.....	Yes	No
I own other residential property in the United States.....	Yes	No
If yes, state location _____		

Property Information

Street Address of the property I owned and occupied on November 1, 2015.

Legal description of the property I owned and occupied on November 1, 2015.

Percentage of property occupied by owner? _____

(If the owner occupies less than fifty percent of the living space within the dwelling, the portion of the dwelling so occupied shall be classified as an owner-occupied single-family dwelling.)

Single-family, owner-occupied dwelling is defined as: a house, condominium apartment, townhouse, residential housing consisting of four or fewer family units, town house, town home, housing cooperative where membership in the cooperative is strictly limited to stockholder occupants of the building, manufactured or mobile home as defined in SDCL 32-3-1, or any property, building or structure occupied by the owner, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land on which the structure is situated as recorded in the records of the director of equalization.

An owner may have more than one parcel of land classified as owner-occupied if the additional parcel is contiguous to the parcel containing the owner-occupied house. Each parcel that is contiguous, under the same ownership and used as one property shall be considered as owner-occupied. A property is also considered contiguous if separated by a street or alley from the parcel containing the owner-occupied house.

If the dwelling is occupied by a parent of the owner, the parent is considered the owner and occupant of the single-family dwelling.

The owner or a legal representative of the owner may sign for signature purposes on the certification of owner-occupied dwellings.

Signature

I hereby state that the above information is correct to the best of my knowledge. Furthermore, I acknowledge that this is the only single-family, owner-occupied dwelling for which I am requesting certification. I further understand that submission of falsified information on this form is perjury and constitutes a Class 5 felony punishable by five years in jail and/or a \$5,000 fine.

Signature

Date

This form must be completed and returned to your County Director of Equalization by March 15, 2016.

If you have any questions regarding this form call your local Director of Equalization or call the Department of Revenue at (605) 773-3139.

Lincoln County Director of Equalization Office

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