



# Certification of Owner-Occupied Dwelling

In order to receive a property tax reduction

Being designated as owner-occupied makes a property eligible for a reduced levy for school general fund purposes. To qualify, you must complete this form and deliver it to Lincoln County Director of Equalization at the Lincoln County Courthouse by March 15, 2018. (Postmarked by March 15, 2018 qualifies.)

**APPLICANT INFORMATION (Please type or print).....**

**Name:**

**Address:**

**City, State, Zip:**

***This form will affect your 2018 payable 2019 taxes***

I owned the property described below on **November 1, 2017?** **Yes** **No**

I occupied the property described below on **November 1, 2017?** **Yes** **No**

**This is the only property for which I claim the owner-occupied classification.** **Yes** **No**

The property described below is my principle residence as of **November 1, 2017?** **Yes** **No**

I own other property in the United States. **Yes** **No**

If yes, specify address:

**Property Information.....**

Street Address of the property I owned and occupied on **November 1, 2017**

Legal Description of the property I owned and occupied on **November 1, 2017**

**Percentage of Property Occupied by Owner** **%** **Is this property a Rental?** **Yes** **No**

(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.)

**Does the above-described property include a registered mobile home?** **Yes** **No**

Single-family, owner-occupied dwelling is defined as: a house, condominium apartment, townhouse, residential housing consisting of four or fewer family units, town home, housing cooperative where membership in the cooperative is strictly limited to stockholder occupants of the building, and 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 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 Statement.....**

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 of this form is perjury and constitutes a Class 5 felony punishable by five years in jail and/or a \$5,000 fine.

**Signature** **Phone#** **Date**

This form must be completed and returned to:

**Lincoln County Director of Equalization 104 N Main Suite 210 Canton, SD 57013 by March 15, 2018.**

**Phone 605-764-2571 Fax 605.764.6078 e-mail: assessor@lincolncountysd.org**

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