

# Senior Citizens and Disabled Tax Assessment Freeze

- **\*\*Filing Deadline of April 1<sup>st</sup> of every year \*\***
- \*Must own or retain the home in a life estate
- \* must have resided in the home for at least 200 days of the previous calendar year
- \* must have been an owner of an owner-occupied property and a resident of South Dakota for at least 5 years, unless you have received the freeze in the previous year.
- \*Must be 65 years of age or older or disabled as defined by the Social Security Act
- \*Home must meet valuation criteria of \$514,500.00 or less
- \* Must meet income guidelines (includes all source of income, including VA Benefits, Social Security, Medicare and Disability payments, interest, etc.)
  - Single household income limit of \$56,595.00
  - Combined household income of more than one person limit of \$66,885.00

contact the Brookings County Finance Office 605-696-8250