Turner County
133 N Main St
PO Box 250
Parker SD 57053

Office of the Treasurer
Julie Hartmann Treasurer
Office 605-297-4425
Fax 605-297-5556
E-Mail jhtreas@turnercountysd.org

DISABLED AND SENIOR CITIZEN ASSESSMENT FREEZE
DEADLINE APRIL 1, 2026

MUST FILE EVERY YEAR

Enclosed please find the annual applications needed to file for your assessment freeze. Please complete and return with the proper documents listed below. If you require assistance with your application, please call 605-297-4425 or come into our office **before** March 12th, 2026.

DOCUMENTS REQUIRED IF APPLICABLE:

1. Copy of your Social Security 1099 (**which is mailed to you in January of 2026-income is based on what you received in 2025).**
2. Copy of your SSI benefits for 2026 (if you receive SSI, you must request statement from the local Social Security Office, 1-877-274-5421).
3. Copy of your VA benefits for 2026 (request from the VA office 605-333-6869).
4. If you are going to file income tax, we need a CURRENT signed 2026 income tax return, you must file income tax before April 1st, 2026, to meet this application deadline.
5. If you are filing under the disability clause, you MUST provide us with letter of eligibility if you have not already done so (contact Social Security 1-877-274-5421).
6. Copy of your 2026 year to date interest and/or dividend statement (obtain these from your bank and/or your investment company).
7. You must provide any additional documentation to substantiate your income from any source as outlined on the application form including public assistance. (see next sheet for clarification).
8. Completed Notice and Acknowledgement Regarding Application for Assessment Freeze for the Elderly & Disabled.

ELIGIBILTY REQUIREMENTS

1. Must be at least 65 years of age or disabled.
2. Income cannot exceed $56,595.00 for a single-member household, or $66,885.00 for a multiple-member household.
3. Has owned a single-family dwelling for at least one year and have been a resident of South Dakota for at least one year.
4. Has resided for at least 200 days of the previous year in the single-family dwelling, value of said dwelling must be under $514,500.00.
5. If you are sending the application by mail, please make sure to sign on the highlighted applicant's signature line.
6. Please remember that you must report **ALL INCOME,** even if you don't report if for income tax purposes.
7. **YOU MUST REPORT ALL INCOME FOR ALL INDIVIDUALS WHO LIVED IN YOUR HOME WITH YOU IN 2025.**

Definition of income according to South Dakota Codified Law 10-6A-1

(6) "Household income," all income received during the preceding calendar year by all persons of a household while members of the household;

(7) "Income," the sum of adjusted gross income as defined in the United States Internal Revenue Code, as defined by § 10-1-47, and IRA disbursements, the amount of capital gains excluded from adjusted gross income, alimony, support money, nontaxable strike benefits, cash public assistance and relief, the gross amount of any pension or annuity, including Railroad Retirement Act benefits and veterans disability pensions, all payments received under the federal social security and state reemployment assistance or unemployment insurance laws, nontaxable interest, life insurance proceeds that exceed twenty thousand dollars, any gift or inheritance that exceeds five hundred dollars, proceeds from a court action, any sale of a personal item that exceeds five hundred dollars, foster care income, and workers' compensation;

Sincerely,

Julie Hartmann

Turner County Treasurer

OFFICE OF THE TURNER COUNTY TREASURER
2026
NOTICE AND ACKNOWLEDGEMENT
REGARDING APPLICATION FOR
FREEZE ON ASSESSMENT OF DWELLINGS OF DISABLED OR
SENIOR CITIZENS

NOTICE

Notice is hereby given that if the Turner County Treasurer discovers at any time that the information provided to support an application for Disabled or Senior Citizen Assessment Freeze is incorrect, the application for assessment freeze will be denied or, if already granted, will be deemed immediately null and void. In the event the application is denied, or the assessment freeze is deemed null and void, then all taxes due and owing shall be collected as required by law.

I understand and acknowledge receipt of the above Notice.

_____ Date

_____ Signature

_____
Printed Name

_____
Street Address

_____
City, State, Zip Code

_____
Daytime Phone Number Please use a cell number if you winter somewhere other than your residence!

FORM: PT 38

ASSESSMENT FREEZE FOR THE ELDERLY & DISABLED

APPLICATION DUE TO THE **COUNTY TREASURER'S OFFICE** ANNUALLY ON OR BEFORE **APRIL 1**, SDCL 10-6A

APPLICANT INFORMATION *** *Applicant – Also complete all of page 2* ***

LAST NAME	FIRST NAME		BIRTH DATE (MM/DD/YYYY)
PHONE NUMBER	EMAIL ADDRESS		COUNTY
MAILING ADDRESS	CITY	STATE	ZIP CODE

HOUSEHOLD INFORMATION List all others living in the household. If you are applying as part of a multiple-member household, you must include their income as well as your own. Please list other members of the household below.

LAST NAME	FIRST NAME AND MIDDLE INITIAL	AGE	RELATIONSHIP
1.			
2.			
3.			

PROPERTY INFORMATION Legal description of the property for which exemption is requested

COUNTY TREASURER OFFICE USE

( ) I hereby certify this applicant meets all requirements for a property tax program in SDCL 10-6A.		
( ) The applicant does not meet the qualifications for the property program in SDCL 10-6A.		
TREASURER OFFICE SIGNATURE	DATE	BASE YEAR

DIRECTOR OF EQUALIZATION OFFICE USE

APPLICANT NAME	PARCEL NUMBER	
BASE YEAR	ASSESSMENT TO BE FROZEN $	
Is the described property a single-family dwelling, condominium, apartment, or manufactured home?		( ) YES ( ) NO
Is the current full and true value of the home, garage, and up to 1 acre less than $514,500?		( ) YES ( ) NO
DIRECTOR OF EQUALIZATION OFFICE SIGNATURE		DATE

APPLICANT ELIGIBILITY

A. Were you 65 on or before January 1, 2026, OR disabled at any time during 2025? • If disabled, proof of disability is required each year. Year became disabled _____.	( ) YES ( ) NO
B. Are you an un-remarried surviving spouse of an individual who meets the above criteria?	( ) YES ( ) NO
C. Have you owned a single-family dwelling for at least 5 years?	( ) YES ( ) NO
If yes, which county?_____.	
D. Have you been a resident of South Dakota for at least 5 years?	( ) YES ( ) NO
E. Have you lived in your current house for at least 200 days of the previous calendar year?	( ) YES ( ) NO
F. Have you received the assessment freeze in a previous year?	( ) YES ( ) NO
G. Is your assessed value at or below $514,500?	( ) YES ( ) NO
H. Do you live alone and have a yearly income under $56,595? **OR**	( ) YES ( ) NO
Do you live in a household whose member's combined income is under $66,885?	( ) YES ( ) NO

INCOME CALCULATION – Attach A Copy of Your Completed 2025 Federal Tax Income Return

DID YOU FILE A 2025 INCOME TAX RETURN? - If yes, attach a copy of your return. ( ) YES ( ) NO			
FEDERAL ADJUSTED GROSS INCOME	$	EXCLUDED INTEREST NOT YET LISTED	$
WAGES, SALARIES, TIPS, OTHER EMPLOYEE COMPENSATION	$	INTEREST & DIVIDEND LEFT TO ACCUM. EXCEPT ON INSURANCE POLICIES	$
INTEREST	$	SUPPORT PAYMENTS	$
DIVIDENDS	$	CASH PUBLIC ASST. & RELIEF	$
SELF-EMPLOYMENT - Explain	$	CAPITAL GAINS, EXC FROM ADJ. GROSS INCOME	$
SOCIAL SECURITY - Attach a copy of each household member's SSA-1099	$	WORKERS COMPENSATION	$
MEDICARE PREMIUMS	$	LOSS OF TIME INSURANCE	$
TITLE 19, 20, OR SSI	$	ALIMONY PAYMENTS NOT YET LISTED	$
VETERAN'S BENEFITS	$	OTHER INCOME	$
RAILROAD RETIREMENT BENEFITS	$	**TOTAL INCOME**	$
OTHER PENSIONS AND ANNUITIES	$	**ATTACH ALL DOCUMENTATION OF INCOME**	

I authorize any person holding official social security records, official public aid records, official veteran's administration records or any other records containing information relative to this claim to disclose the information contained on the records to the county treasurer.

I hereby state that the above information is correct to the best of my knowledge. I further understand that submission of falsified information on this form will result in assessment of the tax reduction, and it shall be a lien on the property, and I will be barred from receiving this tax reduction for the following three years.

APPLICANT'S SIGNATURE			DATE
PREPARER'S SIGNATURE			PREPARER'S PHONE NUMBER
PREPARER'S ADDRESS	CITY	STATE	ZIP CODE