



ACTION ALERT

STOP SB 191 – Protect Fair and Uniform Property Taxation in South Dakota

Please contact your State Representative!! We need your help to stop property tax bill **SB 191** from passing the state House of Representatives. While it may seem like a tax-saving measure, it mirrors a disastrous California policy that wrecked that state's housing market.

What SB 191 Does:

- Resets the taxable valuation of owner-occupied homes back to 2020 levels.
- Limits annual valuation increases to **3%**.
- When a change in ownership occurs, the property will be assessed at its fair market value.
- Imposes a **\$42 million tax shift** onto others, including new homebuyers, agricultural producers, and commercial property owners.

Why SB 191 is Harmful to South Dakota:

♦ It Creates Inequities in the Property Tax System

South Dakota's tax system is built on the principle of **fair and uniform assessments** within property classes. SB 191 would **break this principle** by allowing two nearly identical homes in the same neighborhood to be taxed differently.

♦ It Shifts the Tax Burden onto Others

Rather than reducing property taxes for all, SB 191 simply **redistributes the tax burden**:

- **New Homebuyers** – This bill would negatively affect first-time buyers. Would your kids or grandkids be one of those?
- **Farmers and Ranchers** – South Dakota's agricultural community has already absorbed significant tax increases under previous reforms.
- **Business Owners** – Many businesses already operate with tight margins. Higher property taxes will increase costs, potentially leading to higher prices for consumers.

♦ It Violates South Dakota's Constitution

The state **constitution mandates uniform taxation within property classes**. By applying different tax treatment based on purchase date, SB 191 **clearly violates this requirement** and would likely face legal challenges.

Property Tax Relief is Needed – But SB 191 is NOT the Solution

While addressing rising property taxes is important, **SB 191 is not the right approach**. South Dakota must find a fair, sustainable way to provide relief without creating tax inequities, shifting burdens, or undermining constitutional principles.

Take Action Now: [Contact Your Representative](#) to VOTE NO on SB 191!