

south dakota
STATE HISTORICAL SOCIETY
DEPARTMENT OF EDUCATION



MEMORANDUM

TO: Potential State Property Tax Moratorium Applicants

FROM: Garry Guan, State Historic Preservation Officer

RE: State Property Tax Moratorium Application Packet

Enclosed please find an application packet for the State Property Tax Moratorium (SPTM) program. The SPTM is a program that utilizes property tax incentives to encourage owners of historic properties in South Dakota to rehabilitate those properties. If a building qualifies for the SPTM, an eight-year moratorium is placed on the property tax assessment of certified improvements. Applications for the State Property Tax Moratorium program are due each year by November 1 for work undertaken and completed during the current calendar year.

To be eligible for the SPTM, a property must be:

1. Listed on the National or State Register of Historic Places individually or as a contributing resource in a historic district;
2. Rehabilitated according to the Secretary of the Interior's *Standards for Rehabilitation*;
3. Certified by the South Dakota State Historical Society's Board of Trustees; and
4. Encumbered with a covenant attached to the deed of the property guaranteeing the continued maintenance and protection of the building's historic features for the life of the moratorium. The covenant remains in effect for the life of the moratorium even if the property is sold to new owners.

It is strongly suggested that the owner submit project plans to the State Historic Preservation Office (SHPO) prior to beginning any work. SHPO staff can review the proposed work to ensure that the project will meet the *Standards for Rehabilitation*. It can be costly and difficult, and is sometimes impossible, to correct work that does not meet the *Standards for Rehabilitation*.

For smaller projects, we recommend contacting your county's equalization office to determine whether your project will affect your assessed property values.

INSTRUCTIONS: Application must be submitted in the year that work is undertaken and completed. **Include all work that was undertaken during the current calendar year.** Work undertaken in subsequent calendar years must be submitted in a separate application. Work undertaken in previous calendar years is not eligible. **Before and after photographs of the work undertaken and one photograph of the front of the building are required with the application.** Photos should be submitted on a CD ROM or USB Flash Drive and will not be returned. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. The decision by the State Historical Society Board of Trustees with respect to certification is made on the basis of the descriptions and photographs submitted.

If you have questions about the SPTM program or the application process, please contact (605) 773-6005.

Applications are due by November 1.

FEE SCHEDULE:
$30 for expenses less than $4,000
$55 for expenses $4,000 to $100,000
$75 for expenses $100,001 to $500,000
$100 for expenses of $500,001 or more

Please attach application fee made out to SDSHS.

Rev. 07/2026

SOUTH DAKOTA STATE HISTORICAL SOCIETY
STATE HISTORIC PRESERVATION OFFICE

STATE PROPERTY TAX MORATORIUM APPLICATION

Please attach application fee made out to SDSHS and submit by **November 1.** Include all work undertaken and completed during the current calendar year.	**Attn: Property Tax Moratorium Review** **SD State Historic Preservation Office** **900 Governors Drive** **Pierre SD 57501**	Fee schedule: $30 for expenses less than $4,000 $55 for expenses $4,000 to $100,000 $75 for expenses $100,001 to $500,000 $100 for expenses $500,001 or more

1. Building Information:

Historic Name of Property:

Street Address of Property:

City: County: State: Zip:

Legal Description of Property:

☐ Listed individually in the State or National Register of Historic Places

☐ Contributing in a State or National Register Historic District; specify:

*To be eligible for the moratorium, the building must be individually listed or a contributing resource in a historic district.

2. Project Data:

Is this project also being considered for Federal tax credits? ☐ yes ☐ no

Is this project also being considered for other Federal, state, or local financial incentive programs (such as TIF funding, Deadwood Grant Fund, etc.)? ☐ no ☐ yes – explain:

Current use(s) of building: Proposed use(s) of building:

Project start date (est.): Completion date (est.):

Estimated cost of 2026 rehabilitation: Estimated total cost of rehabilitation:

If project will not be completed this year, this application covers phase number of phases.

3. Project contact (if different from owner):

Name:

Mailing Address:

City: State: Zip:

Daytime Telephone Number: Email:

4. Owner:

Name:

Organization:

Mailing Address:

City: State: Zip:

Daytime Telephone Number: Email:

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I further attest that I am not prevented by agreement with another entity to apply for this program. I understand that falsification of factual representations in this application may be subject to criminal sanctions as allowed by State law.

Signature: _____ Date:

State Property Tax Moratorium

Property Name

SHPO Office Use Only

Project Number:

Property Address

5. DETAILED DESCRIPTION OF REHABILITATION WORK – Complete blocks below. Include site work, new construction, alterations. Include before and after photographs of work undertaken and one photograph of the front of the building. Photos should be submitted on CD ROM or USB flash drive.

EXAMPLE: Before	**EXAMPLE: Rehabilitation Work**
Number Example Architectural feature Façade Brick Approximate Date of feature c. 1880 Describe existing feature and its condition: Hard pressed brick with thin joints in good condition. Mortar mostly sound, but deteriorated and missing around downspout at east end of façade. Some graffiti at first floor. Photo no. 1 Drawing no 1	Describe work: Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing; chemically clean graffiti from first floor piers Photo no. 2 Drawing no
Before	**Rehabilitation Work**
Number 1 Architectural feature Approximate Date of feature Describe existing feature and its condition: Photo no. Drawing no.	Describe work and impact on existing feature: Photo no. Drawing no.
Number 2 Architectural feature Approximate Date of feature Describe existing feature and its condition: Photo no. Drawing no.	Describe work and impact on existing feature: Photo no. Drawing no.
Number 3 Architectural feature Approximate Date of feature Describe existing feature and its condition: Photo no. Drawing no.	Describe work and impact on existing feature: Photo no. Drawing no.

State Property Tax Moratorium

Property Name

Property Address

SHPO Office Use Only

Project Number:

Before	Rehabilitation Work
Number 4 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 5 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 6 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 7 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____

State Property Tax Moratorium

Property Name

Property Address

SHPO Office Use Only

Project Number:

Before	Rehabilitation Work
Number 8 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 9 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 10 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 11 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____

State Property Tax Moratorium

Property Name

Property Address

SHPO Office Use Only

Project Number:

Before	Rehabilitation Work
Number 12 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 13 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 14 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 15 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____

State Property Tax Moratorium

Property Name

Property Address

SHPO Office Use Only

Project Number:

Before	Rehabilitation Work
Number 16 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 17 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 18 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____
Number 19 Architectural feature _____ Approximate Date of feature _____ Describe existing feature and its condition: Photo no. _____ Drawing no. _____	Describe work and impact on existing feature: Photo no. _____ Drawing no. _____

***PLEASE ATTACH ADDITIONAL SHEETS IF NECESSARY.**