

# Revenews

Please pass around to all office staff

## December 2009

### Assessor's Calendar

#### December

Submit real estate transfers from September and October  
(Admin Rule 64:05:01:06)

Submit mobile home transfers from previous month  
(Admin Rule 64:05:01:06)

Review all assessment figures for errors. Be sure all new construction has been added (SDCL 10-6-36) AGR 90-24

Prepare press release on registration of mobile homes  
(SDCL 10-9-3)

#### Other:

Order assessment notices.  
Order mobile home registration forms.  
Press release for Mobile Home Registration.  
Prepare for year end audits.

#### January 2010

Submit mobile homes transfers from previous month  
(Admin Rule 64:05:01:06)

Register mobile homes on or before February 1  
(SDCL 10-9-3)

#### Other:

Check posting information (value changes, name changes and plats).  
Re-review assessments.  
Send intentions to Colleen.  
Prepare for year end audits.

### 150% Rule

An e-mail was sent to all Directors explaining the 150% rule and your intentions worksheet. If you need help with the 1<sup>st</sup> look 2<sup>nd</sup> look using your 150% sales contact a Property Tax Specialist. Also, please return your intention worksheet to Colleen by January 1, 2010.

### Mobile Home Registration

Mobile Homes not considered as real estate must be registered in January. Remember, that during this registration, the owner of the manufactured home must present a valid **South Dakota** mobile home title if not previously provided. (SDCL 10-9-3)

#### Mobile Homes going on Real Estate

With the 2010 assessment year, you will be placing on real estate any manufactured home with a model year of 1977 or newer. (SDCL 10-4-2.4) Any manufactured home that you put on real estate is considered growth. Also, any manufactured home that you put on real estate July 1, 1999 and after MUST have the new abstract codes for manufactured homes.

NA-AM1- outside corporate limits on ag land  
NA-CM1- outside corporate limits on non ag platted land  
NA-DM1- inside corporate limits on non ag platted land

Any of these that are owner occupied it will have an "S" in the code.

## Ratio Audits

The field staffs are busy with audits. You do not have to do anything to get audited except make sure you have all your sales submitted to the Pierre office. Once they are in, they are reviewed by Russ and then the file is sent to the field person. At that point, the field person will contact the county to set up an appointment for the audit. Please get your sales in on time as we are dealing with many new changes and a new Statistician.

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## Sales Information for the 2010 Assessment Year

With finishing up the old assessment year and starting a new one, this time of year get very confusing. When you get the property transfers from the Register of Deeds, you need to start your verification process. But remember any transfers with an instrument date of November 1, 2009 or after needs the new **2010** values. If you wait with your submission for your 2010 transfers until after all assessments are complete, it will save a lot of fixing of the assessed values on the sales ratio information later. If you have any questions, contact Russ or your field person.

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## Property Tax Staff Phone Numbers

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## Merry Christmas

