

# Revenews

Please pass around to all office staff

## November 2009

### Assessor's Calendar

#### November

Legal Assessment date November 1 SDCL 10-6-2

Finalize all assessments and certify assessment roll SDCL 10-6-40

On or before November 1 application for Disabled Veteran Property Tax Exemption SDCL 10-4-40

November 1 is the deadline for submission of PT 43 and PT 44 forms (Application for Tax Exempt Status and Continued Tax Exempt Status) SDCL 10-4-15 & 10-4-19

Determine which Ag property is subject to \$10,000 exemption SDCL 10-4-13.1

Determine which property is subject to tax credit for attachment of renewal resources energy system SDCL 10-6-35.9

Determine if property is on leased site. Be sure to have on file a copy of lease agreement AGR 86-40

Maintain maps showing taxing entity boundaries SDCL 10-3-28, topographical maps SDCL 10-3-29, and land valuation SDCL 10-3-30

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

#### Other:

Owner Occupied (determine eligibility, send review and denials)

#### 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.  
Prepare for year end audits.

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### 2009 Assessment Work

Your legal assessment date has arrived. Remember your job as the Director is to assess all property at market value. The Department will again this year strongly encourage you to have your assessment notices reflect 90% of market or greater. This goal assures fairness and equity in assessments.

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### Ratio Verification

The verification process is the most time consuming, but also the most important part of the ratio study. If you have questions on a particular transfer, please contact your field person or Russ. Remember the goal is to provide an accurate listing of VERIFIED arms-length transactions by

agricultural and non-agricultural properties. Also, you need to ensure we are also getting the soils information on those sales which you are required to submit. If you have any questions contact Bonnie Maize or Russ. (See Page 4 of Sales Ratio Guidelines)

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## Recertification

You received your Appraisers Data information in October. Please remember you must keep track of what you need to get recertified. Please refer to Administrative Rule 64:02:03:16. You must do this within every five year renewal period. If you do not meet the requirements for recertification, you will have to take the recertification test to remain certified. If you have any questions please contact Bonnie or a field person.

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## Property Tax Staff Phone Numbers

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*On Thanksgiving Day, all over America,  
families sit down to dinner at the same moment  
- halftime. ~Author Unknown*

