

# Revenews

Please pass around to all office staff

## January/February 2010

### Assessor's Calendar

#### 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.

#### February 2010

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

Continue to register mobile homes with application of statutory penalty for late listing (SDCL 10-9-5)

Mail assessment notices not later than March 1 (SDCL 10-6-50)

#### Other:

Finalize all assessments  
Discretionary Formulas are updated  
Prepare for year end audits

#### March 2009

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

Continue to register mobile homes with application of statutory penalty for late listing (SDCL 10-9-5)

Prepare press release on assessment notices.

Complete assessment books and deliver to local board of review no later than 3<sup>rd</sup> Monday in March (SDCL 10-3-28)

Request local board to add any omitted property discovered after assessment notices were mailed.

Local boards of equalization meet the third Monday in March (SDCL 10-11-13)

Instruct review boards of their duties and offer assistance. Assessment roll books back to the Director of Equalization on or before the 4<sup>th</sup> Monday of March. (SDCL 10-11-21)

Enter changes made by local boards of review (SDCL 10-3-36)

Publish list of tax exempt property at least six days prior to the last Tuesday in March (SDLC 10-4-15.1)

#### Other:

Owner Occupied forms returned by March 15  
Owner Occupied review and denial forms  
Copy of local board's minutes to the Department of Revenue

#### Notice

The Appeal Process Guide for Property Owners has an error on the date for the Office of Hearing Examiners "last day to mail a written appeal". This date should be read May 21. A corrected copy should be out shortly. Any questions please contact Colleen.

## Registered Mobile Homes

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).

Also, remember the mobile home transfers are to be reviewed in the same manner as a real estate transfer (verification process, complete all data...).

## Legislative

Follow your favorite Bills.  
<http://legis.state.sd.us/index.aspx>

## 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. Again, this year it is extremely important to get your sale in on time.

## SDAAO Website

<http://www.sdaao.org/website/index.htm>

Please remember to visit the SDAAO website; a lot of great information is out there. If you would like a bulletin posted please contact Allison, Rownea or Janelle.

## Property Tax Staff Phone Numbers

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