

# Revenews

Please pass around to all office staff

## April 2011

### Assessor's Calendar

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#### April 2011

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

The Director of Equalization shall meet with the commissioners and auditor on the first Tuesday of April for a conference to discuss the performance of his/her duties. (SDCL 10-3-14)

Complete assessment books and deliver to county auditor for unorganized portion of county no later than 2<sup>nd</sup> Monday in April. (SDCL 10-3-28)

Examine actions of local boards of equalization and appeal any decision believed to be in error on or before 3<sup>rd</sup> Tuesday in April. (SDCL 10-3-35)

County/Consolidated Boards of equalization in session 2<sup>nd</sup> Tuesday in April and may remain in session no longer than three weeks after 2<sup>nd</sup> Tuesday in April. (SDCL 10-11-25)/(SDCL 10-11-71)

Present recommendations on tax exempt status to county board of equalization. If preliminary determination is that property is taxable, property owner must be notified and given at least seven days written notice with a chance to be heard before final decision is made. (SDCL 10-4-17)

Enter changes on assessment books made by County/Consolidated boards of equalization. (SDCL 10-3-36)

#### Other:

Prepare averages of all types of property for County Board

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Don't forget about: Elderly freeze, Disabled Veteran, Paraplegic, Renewable Energy...

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#### May 2011

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

Complete and submit abstract and other related material to Department of Revenue by third Monday (SDCL 10-3-36)

Mail property owner and Department of Revenue the PT43 forms (tax exempt) (SDCL 10-4-20)

Other South Dakota Codified Laws to be familiar with are:

SDCL 10-11-42 Appeal from county board to the office of Hearing Examiners-Notice by county board-Procedure-Right of appeal to circuit court preserved.....

SDCL 10-11-44 Appeal from county board of equalization to circuit court.....

#### Other:

Attend Assessors Conference:

Oacoma May 24-27

Prepare defense for appeals to Office of Hearing Examiners/Circuit Court, if any

Budgets

Reappraisal projects (appraiser fieldwork)

## **Property Transferring To/From Tax Exempt Entity**

*10-4-19.1. Time of determination of exempt status-- Apportionment when property transferred to exempt entity. Any exemption from ad valorem taxation in this state as provided by this chapter on account of the use or ownership of real property on the part of any governmental or private entity shall be determined with respect to the ownership and use of such property on the legal assessment day regardless of after acquired or disposed of property, except as provided in § 10-4- 19.2. However, any person, firm, or corporation, owning or controlling any property transferred to any entity exempt from taxation as provided in this chapter shall be liable for the payment of all taxes based on an assessment during the year of transfer, proportionate to the length of time such nonexempt person, firm, or corporation owned such property, and until the date on which such tax-exempt entity is legally entitled to and has acquired actual possession of such property and is making use of the same for the purposes of the tax-exempt entity. Such transferred property may not be taxed for any month in the taxable year in which such property is in the legal possession of any such tax-exempt entity for more than sixteen days.*

If a property would transfer to the US Government, State of South Dakota, or a political subdivision mid year, it would be considered a transfer to “entity exempt from taxation”. Other properties exempted under Chapter 10-4 are not exempt until after they apply for exemption and are granted exemption by the board of county commissioners according to Chapter 10-4.

When a property transfers to the US Government, State of South Dakota or a political subdivision, as per 10-4-19.1, such property “may not be taxed for any month in the taxable year in which such property is in the legal possession of any such tax exempt entity for more than sixteen days.

Upon January 1, when the tax bill is presented to the county treasurer for payment, only that portion of the tax for the time the property was held by a non-tax exempt entity is actually due.

The Director of Equalization, County Auditor and County Treasurer need to work together in completing documentation to ensure the tax that

needs to be paid is paid, and the tax that is not due be removed from the tax list.

## **Exempt to Non-Exempt**

*10-4-19.2. Apportionment when property transferred from exempt entity to nonexempt entity. Any real property which is owned or controlled by a tax-exempt entity and which is transferred to a nonexempt person, firm, or corporation after the legal assessment date is liable for taxation for that portion of the taxable year in which it is not owned or controlled by a tax-exempt entity. The nonexempt person, firm, or corporation is liable for the payment of all taxes based on an assessment during the year of transfer, proportionate to the length of time such nonexempt person, firm, or corporation owns such property. Such transferred property may not be taxed for any month in the taxable year in which such property is in the legal possession of any such tax-exempt entity for more than sixteen days. Such property shall be valued for tax purposes as of the legal assessment day.*

Before you can tax this property, you must do an “add omitted” property process as provided during boards of equalization, or by provision in SDCL 10-11. The property owner must be notified of full and true value of the property and be allowed a hearing to contest such value if so desired. The property is taxed for only that portion of the year which it is not owned and controlled by a tax exempt entity.

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## **SDAAO Conference**

The SDAAO Conference will be held this year in Oacoma at the Cedar Shores Resort May 24-27. For reservations please call 1-605-734-6376.

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## **Office Staff Changes**

Certification needs to be kept current, therefore; Please notify Bonnie Fosheim of any office staff changes you have had or will be having in the near future.

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## Sales Ratio Workshops

May 18—Rapid City (9 am to noon) contact Russ

June 1—Pierre (9 am to noon) contact Russ

June 8—Aberdeen (9 am to noon) contact Russ or  
Bonnie

June 23—Sioux Falls (1 pm to 4 pm) contact Russ or  
Karla

June 24—Sioux Falls (9 am to noon) contact Russ or  
Karla

For more information please contact Russ or your  
field person.

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## Property Tax Staff Phone Numbers

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