



ASSESSOR CALENDAR MONTHLY TASKS AND TIPS

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INTRODUCTION

This book has been put together to serve as a monthly reminder of tasks you should be performing at specific times of the year. Not only will you find the monthly required duties each assessor needs to complete but tips on how to perform these tasks.

You will be given statute and administrative rule references for those required tasks. It will also help to remind you of important dates you will not want to miss.

This book has space to add your own personal notes for these tasks that may be specific to your software and your county.

Have you ever wondered where to start when planning a reappraisal? This book will give you tips on how to get that started.

Sales studies are an important thing to perform annually. Not only will these studies help you to set your values for the next assessment year, they will also help you when planning a reappraisal.

You will also find samples of form letters used to verify sales. Your county should already have a verification letter in use but you may feel the need to revise it at some point. The samples included in this book can help you with that task.

Does your county have building permits? If not you should use something similar to the new construction reporting forms include in this book to find new construction. It will not completely eliminate the need to drive the county but will make looking for new structures a little easier.

In the addendum of this book you will find the statute and administrative rules that are referenced in the monthly tasks. You can also find these online at:

http://sdlegislature.gov/statutes/Codified_Laws/

<http://sdlegislature.gov/rules/RulesList.aspx>

NOVEMBER

Assessor Calendar Tasks

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

November 1 – Legal assessment date (SDCL 10-6-2)

10-6-2. Period during which assessment made--Date of assessment. All real property subject to taxation shall be listed and assessed annually, but the value of such property is to be determined according to its value on the first day of November preceding the assessment.

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

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

Determine which property is subject to tax credit for attachment of renewal resource energy system (SDCL 10-4-44)

Determine which 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)

Every county officer or employee having public personal property in their custody shall annually, on December 31 or within ten days, make in duplicate an inventory of all the public personal property and show the cost of value of each item. One copy shall be retained in the office and one copy shall be field with the county auditor (SDCL 5-24-1)

Field Work

You will want to make sure you complete all of your field work by the 1st of November. All property that was in your reappraisal area for the assessment year and that had an open building permit should have been viewed by this date. If you have to inspect a property after this date will you need to verify what was complete as of November 1.

Office Work

Any property that was viewed in the field for the assessment year needs to be processed and valued. You will want to make sure all notes were entered on those parcels that were reviewed and all structure information and values have been updated.

If you have a CAMA system or way to track building permits and property reviewed for reassessments you can run a report to verify that all permits were checked and all properties have had valuation updates.

Real Estate Transfers

On November 1st you will receive from your Register of Deeds the real estate transfers from the month of October. These should be completed and submitted on the Sales Ratio website as soon as possible each November.

Once these transfers are completed your field person is able to work on completing your annual sales ratio audit. The completion of this audit will help you in preparing your Intentions for the Department of Revenue, which is due January 1 of each year.

Sales Ratio Audit

Upon completion of your real estate transfers your field person will be able to work on completing your annual sales ratio audit. If a midyear audit was not performed or if there are reasons for an additional visit an appointment will be made with you to complete the audit.

If an office visit is not necessary, your field person will contact you via phone and or email to ask any questions they have of your final sales. If necessary, you will need to make corrections to the sales on the sales ratio website and in your office files to ensure accurate information is listed on all transfers.

Time to Review

All applications for Tax Exempt status should be reviewed at this time. The Director should make a determination of the percent taxable of each application for the recommendation to the county board in April.

For all real estate on a lease site, be sure to have a copy of the lease on file in your office.

All property that is subject to tax credits for renewal resource energy systems (SDCL 10-4-44) should be reviewed at this time so valuation adjustments can be made at county boards in April.

Map of taxing boundaries should be reviewed, making any changes to maps from any boundary changes done from prior November 1.

Inventory from prior year should be reviewed. This is the time to update the list on file with the county auditor, making any additions or removal of items from the previous year.

ADDITIONAL NOTES

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DECEMBER

Assessor Calendar Tasks

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

Complete and submit intentions and other related material to Department of Revenue by January 1 (Admin Rule 64:04:01:31)

Office Work

Complete all appraisal work for any properties looked at during reappraisal or building permits.

Make sure all incomplete building permits have been flagged and filed to ensure they are looked at for completion next fall.

Make sure all photos and sketches have been updated from field work.

Remind all staff that notes from inspection should be listed on property record cards to help explain reason of visit to property and information checked and verified.

Make note of reappraisal work that was completed. You will want a working record of what was completed each year to see if the plan is on track or if changes need to be made for the next assessment year.

Sales Study

You will want to analyze your sales from November 1 thru October 31 of the year and determine what needs to be done with values for this assessment year.

You will take a look at your county as a whole and then break it down by different market areas, typically by your cities, towns, larger subdivisions, and different sections in your county.

This information will help you to determine if your values are where they need to be. You should strive to be 90% of market or greater but not to exceed 100% of market value.

Land Sale Study

After analyzing your sales from the last year you should be able to determine if and where you need to perform a land sale study.

Have you had bare land sell for more or less than your assessed value?

Have you had improved properties sell for more or less than your assessed value, but know your structure value is accurate?

Take a map of your county and map out your bare land sales for the last 3 – 5 years. Analyze what the sales indicate in those areas and make adjustments accordingly.

Intentions

You will want to complete and submit your intentions and other related material to the Department of Revenue by January 1. (Admin Rule 64:04:01:31)

You will use your sales study information to complete your intentions.

Make sure to keep records of all your analysis for reference.

Prepare a list of changes to be made to use when adjusting values.

Real Estate Transfers

On December 1st you will receive your November transfers from your Register of Deeds office. You will want to make sure you update the name and addresses for each real estate transfer in your software.

Since you are still working on your valuations for the next assessment year you will not fully process these transfers at this time.

These real estate transfers are not required to be submitted to the sales ratio website until June 1, which gives you time to finalize values through boards and update your transfers with the correct year values.

You will want to work with your county auditor to make sure the name and address are up to date on all parcels before they print out tax bills. Any sale you have processed since you dumped your certified file to their office will need to be changed in their system. This will ensure the tax bills are sent to the current owner.

When processing your real estate transfers you will want to make sure you are updating the name and address on parcels in both your working and certified files.

ADDITIONAL NOTES

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JANUARY

Assessor Calendar Tasks

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

Review all assessment figures for errors.

Valuation Changes

Using the information obtained from your sales study and land sales study put together a list of all values that are to be changed. Use this list to make your changes on your property record cards and in your software.

If you have a CAMA system you will be able to use your land tables to update all land values and your cost tables to update any structures. If you do not have a CAMA system you will want to make sure you manually change all values on all effected parcels.

When changing values on parcels make sure to put notes as to why the value changed. This will help down the road when the change in valuation is questioned.

Checking for Errors

If you have a CAMA system you should be able to run various queries to check valuations on properties you have seen in the last year or parcels you made changes on due to your sales study.

You will want to make sure all your Ag land was updated correctly with your most current productivity top dollars.

Take a close look at all properties that have increased or decreased, and by how much, to ensure the correct value has been applied to the property.

Real Estate Transfers

On January 1st you will receive your December transfers from your Register of Deeds office. You will want to make sure you update the name and addresses for each real estate transfer in your software.

Since you are still working on your valuations for the next assessment year you will not fully process these transfers at this time. These real estate transfers are not required to be submitted to the sales ratio website until June 1.

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FEBRUARY

Assessor Calendar Tasks

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

Mail assessment notices no later than March 1 (SDCL 10-6-50)

Assessment Notices

Print your assessment notices to PDF, if possible, and save them in a file. This will be beneficial if someone says they never received their notice. You can always reprint the original notice for them.

When printing your notices you can print them all at once or broke down into groups, like printing from page 1 to 100 or by each letter of the alphabet.

You can add a note to the bottom of the paper you will print your assessment notices on that may come in handy. In a word document you can add footer and save. This can be printed on the paper you will print your assessment notice on. You will find example footer in the addendum of this book.

Most software has an additional spot to place a note before printing your notices as well. Be sure to take advantage of this space to remind them to call your office if they have concerns with their valuation.

After notices are printed, when folding and stuffing envelopes make sure to check that name, address, legal descriptions, and valuations look correct, making sure there is no \$0 values listed. This is a good time to catch any last minute errors that have been made and eliminate the need for a stipulation at board time.

Any notices with an error can be reprinted individually. Once all notices have been checked and any errors have been reprinted you can print a new PDF with all assessment notices to ensure you have the most current copy saved.

Once your assessment notices are mailed out, you can no longer change anything, except through a board change.

Local Board Packets

Once you have all your assessment notices printed and ready to mail you should prepare your local board packets.

The packet should include an assessment book for that local board, appeal forms, Appeal Process Guide for the board and the property owner, Equalization Director's affidavit (SDCL 10-6-40), a letter to the local board, notice of meeting of local review board, and certificate of review board of equalization.

These packets need to be delivered to the local board no later than the third Monday in March (SDCL 10-6-44). I would suggest mailing or delivering these to the local board at the same time you mail out your assessment notices.

You can find an example local board packet in the addendum of this book.

Extra Time??

You might be thinking "*Who has extra time?*" and most of the time preparing to mail assessment notices will take you right down to the wire but if you find yourself with everything completed and ready to mail out use your time wisely.

You can think ahead to the reappraisal you have planned for the summer. Prepare a map of the area you will be reappraising. Figure out how many improved parcels are in this area. Take a calendar and mark out the days you plan to accomplish this reappraisal. Mark off days on the calendar you know you cannot be in the field: Holidays, Training Days, and Vacation Days. Determine how many parcels you can see in a day. Plan a rotation with the staff you have available.

10-6-50

10-6-50. Notice of assessment--Use of uniform information. The director of equalization shall mail or transmit electronically a notice of assessment to each property owner not later than March first. The secretary of revenue shall prescribe uniform information which shall be used by the director of equalization for notification of property owners as required by this section.

Staff Meeting

The day you mail your assessment notices you should hold a staff meeting. Go over changes made to valuations based on the sales studies performed. Have a packet of information for each of them to keep as reference at their desk and have one prepared for the front counter as well.

Go over how to deal with taxpayers, remember to listen to their concerns and answer their questions. You will find an example script in the addendum of this book.

Set up a procedure for scheduling inspections of properties. Use a shared calendar and make sure to get a phone number to contact the property owner if you need to reschedule an appointment.

Review appeal forms, stipulation forms and sales comparable forms. Set up a procedure for keeping track of all appeal forms. You can start file folders and an excel spreadsheet to keep track of who is working on what appeal and which ones are completed.

Real Estate Transfers

On February 1st you will receive your January transfers from your Register of Deeds office. You will want to make sure you update the name and addresses for each real estate transfer in your software.

Since you are still working on your valuations for the next assessment year you will not fully process these transfers at this time. These real estate transfers are not required to be submitted to the sales ratio website until June 1.

Make sure you have updated all name and address changes from any sale filed since November 1 before you print your assessment notices. This will ensure the notice is mailed to the current owner of the property.

ADDITIONAL NOTES

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MARCH

Assessor Calendar Tasks

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

Prepare press release on assessment notices

Complete assessment books and deliver to local board of review no later than 3rd 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

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

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

Press Release

If the local newspaper has a county column or is willing to write an article about assessment notices and the appeal process make sure to utilize this resource.

If you have a county website and or Facebook page put a notification out about assessment notices being mailed out and appeal deadlines.

Educate the taxpayers of the process so they take the time to look at their assessment notice and voice any concerns. This is the time to appeal not when they receive their tax bill.

You and your staff should be ready to educate the public on valuation changes once the assessment notices have been mailed out.

Appeal Season

While appeal season is not nearly as fun as hunting season or bathing suit season, it never fails, it always shows up each and every year, and you do not need to send in for a tag or get into shape.

Assessment notices have been mailed out and if you are lucky, property owners are opening and reading their notices. This should be the busiest time of the year in the office. Property owners should be coming to your office or calling with questions about their valuations.

What Now??

Assessment notices have gone out and the phone calls and visits from the property owners have started...What now??

Listen to the property owners concerns. Answer their questions and do your best to explain the assessment process to them. Go over the information on their property, year built, size, bathroom fixtures, basement finish, and garage, out buildings, decks, and patios. If they feel any of the information you have on the property is incorrect schedule a day and time to go and see the property with them. You need to physically verify that the information you have is not correct to justify any change in valuation.

Look at when they purchased the property, what they paid for it, any improvements they have made since the purchase of the property. Ask the property owner, "Could you sell your property for this valuation?" If they say no, ask them why?

If an appeal is filed, schedule an appointment to view the property with the property owner to address their concerns. If your information is correct but the property owner feels the value is still too high you will need to start your search for comparable sales.

If the property owner will not grant you an inspection of their property make a note of that in your file. Prepare for the appeal before the board with comparable sales and be sure to notify the board of refusal to allow an inspection of the property.

If you are allowed an inspection and find discrepancies that will decrease the value you can offer the property owner a stipulation. This is the value you will recommend to the board at the hearing based on the recent inspection of the property. If the property

owner agrees to this adjusted value they can sign the stipulation form to be presented to the board.

If you do not find discrepancies and the property owner still does not agree with your value, they will need to proceed with the appeal process by submitting a letter of appeal or submitting a completed appeal form.

Local Boards

The local board will meet the third week in March (SDCL 10-11-13) and the deadline to appeal to the local boards is the Thursday preceding the third Monday in March.

Keep in touch with your local boards, find out the time of their meeting and if they wish for anyone from your office to attend. Ask the clerk of the local board to share with you any appeals they receive. Remember, all appeals from resident landowners in an organized town/township must appeal first to the local boards before moving on to the County Board of Equalization unless those local boards have consolidated with the county board.

Once you know who has appealed you can contact them and visit with them about their concerns and schedule an appointment to view their property, if they are willing.

Process all local board appeals before county board appeals since the time to appeal and prepare for local boards is short. You will want to be prepared for all appeals that you will need to defend at the local level. Don't be afraid to sit in on local board hearings, if at all possible.

After local boards you will need to make any changes to the assessed values from appeals at this level. You will do this after you receive the completed PT-17 appeal forms from the clerk of the local board, along with the meeting minutes.

After local board changes have been made you will need to decide if you are appealing any of the local board decisions onto the county board level. If you choose to appeal a local board decision you will need to fill out a PT-16 appeal form, sending a notification to the local board and the property owner. This will give the property owner a chance to come and argue his appeal before the county board when you argue why the local board change was incorrect.

10-3-35

10-3-35. Appeal by director to county board of equalization--Taxpayer's right to appeal to circuit court preserved--Stay of appeal to Office of Hearing Examiners. The director of equalization may appeal any decision of the local board of equalization to the county board of equalization. An appeal from a decision of the local board shall be made and perfected by the filing of a notice with the county auditor and mailing a copy of such notice to the property owners and to the clerk or auditor, as the case may be, of the local board on or before the third Tuesday in April. Nothing in this chapter affects the right of a taxpayer to appeal from the decision of the county board of equalization to the circuit court. Such an appeal by a taxpayer to the circuit court shall preclude and stay any appeal taken by the director of equalization to the Office of Hearing Examiners.

Owner Occupied

The deadline to apply for the Owner Occupied status (SDCL 10-13-39) is March 15. If the property was owned and occupied by the property owner (or their parent) on November 1, and is the only property the owner is claiming this status on; the property would qualify for the owner occupied status.

Any applications that come into your office March 16 or later will need to be processed in the next assessment year.

Files should be kept with these owner occupied forms to make sure they are processed in the next assessment year's work.

Real Estate Transfers

Once assessment notices have been mailed out you can start processing your sales transfers from November 1 until current. You have current values so you are able to process these sales. Remember, if you have changed any values during boards, you need to update any sale that might have been affected by that change.

When processing your transfers from November and December you will need to be mindful of the dates to ensure you have numbered your transfers correctly.

Your Sequence number is at the top of your PT-55, is the year and the sequence number assigned by the Register of Deeds office by calendar year according to the filed date. An

example would be Year 2016, Sequence Number 52, would give you a sequence number on your PT-55 of 16-0052.

Your Card number and the assessed value you will use are based on the instrument date of the sale, by assessment year. You should keep a list of the last card number used from each year for the last 5 years. This will come in handy when you have an instrument date that is not from the current year. Any sale with an instrument date farther back than 5 years is considered out of ratio period and will receive a current year card number and assessed value.

Any splits or plats recorded after November 1 will be changed in the next assessment year's work. Once you open your future file in your computer software you can complete these transfers.

County Boards

You will want to make sure to attend a commissioner meeting in March to inform the commission of the changes you made to valuations and prepare them for county boards to be held in April.

You will also want to visit with the board about scheduling a day and time to hold county boards. County board needs to be held starting the second Tuesday in April and will adjourn no later than the fourth Thursday in April. (SDCL 10-11-25)

Depending on how your county has it set up either the Auditor or the Equalization office will schedule all appeals appointments for county boards.

Tax Exempt Property

At least six days prior to the last Tuesday of March you need to publish a list of tax exempt properties in the local newspaper. You can also publish this list on your county website, Facebook page and have a copy available at the counter in your office. (SDCL 10-4-15.1)

ADDITIONAL NOTES

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APRIL

Assessor Calendar Tasks

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

The director of equalization shall meet with the commissioners and auditor on the first meeting 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 2nd Monday in April (SDCL 10-3-28)

Prepare averages of all types of property for County Board of Equalization

Examine actions of local boards of equalization and appeal any decisions believed to be in error on or before 3rd Tuesday in April (SDCL 10-3-35)

County Board of Equalization in session 2nd Tuesday thru the 4th Thursday (SDCL 10-11-25)

Present recommendation 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 and Consolidated Boards of Equalization (SDCL 10-3-36)

10-3-14

10-3-14. Annual conference of commissioners and director. The director of equalization shall meet the county commissioners at the office of the county commissioners on the first meeting of April for conference in reference to the performance of the director's duties.

10-3-28

10-3-28. Listing of assessed property by districts--Delivery of assessment rolls to boards of equalization and county commissioners--Duplicate copy for municipality. The

director of equalization and the director's deputies shall list or assess the property described in § 10-3-16 separately as to each incorporated municipality, each organized civil township, and unorganized territory within or without the county and shall deliver separate complete assessment rolls for each such entity to the local board of equalization of such entities no later than the third Monday in March and to the board of county commissioners for all unorganized territory, not later than the second Monday in April of each year, with the proper affidavits or certificates or return as provided by law. A duplicate copy of the assessment roll shall be furnished each municipality and each organized civil township that has requested such a copy by resolution of the governing body presented to the director of equalization before December first. The municipality or township shall pay the cost of the duplicate copy.

Office Work for County Boards

You shall receive from the county treasurer after the 1st of April the applications for the Elderly and Disabled Freeze. You will need to fill out your portion of these applications and verify the frozen value to be applied to the properties that qualify for the reduced valuation. The frozen value is the value of the property when the owner turned 65 or became disabled. This can be a different year of value if there has been an addition or removal of structures to the valuation since that time. If the property has stayed the same since the base year, you will pick the lowest valuation as their frozen value. You will want to keep a spreadsheet with annual applications for this program along with frozen values that were applied that year. This will come in beneficial for future applications. It will also serve as documentation to update the county board of applications received and valuation changes due to this program.

Continue to work on appeals for county boards. Keep track of who is working on what. Marking appeals complete as they are prepared for boards.

Once all appeals are complete and schedule of appeals is known you can prepare a packet for the board members. This packet should include copies of the appeal forms, letters, and any information submitted by the appellant along with documents from your office to be presented by your office for that appeal. You will want a copy for each commissioner, the auditor, and your states attorney. Individual copies of your documents on each appeal should be in your file to share with the appellant at their appeal time.

In your packet you should also include information on the number of applicants for the elderly assessment freeze, veteran's exemption and tax exempt applications. You will inform the board of the number of applicants and valuation change due to the assessment freeze and veteran's exemption and make recommendations for each of the tax exempt applications. Remember, these values can ONLY be changed through a board change.

After the completion of county boards you will make the approved valuation changes. You will keep a work file on the appeals from local and county boards along with your copy of the appeal form and meeting minutes for future reference.

Reappraisal

Once county board is complete you can begin your summer reappraisal project. If you have had a chance to prep beforehand you can check your plan and get started. If you did not have any extra time to prepare for your summer reappraisal plan now is the time. Before making any value changes, from reappraisal, make sure you have created your future file in your software.

Prepare a map of the area you will be reappraising. Figure out how many improved parcels are in this area. Take a calendar and mark out the days you plan to accomplish this reappraisal. Mark off days on the calendar you know you cannot be in the field: Holidays, Training Days, and Vacation Days. Determine how many parcels you can see in a day. Plan a rotation with the staff you have available.

Reappraisal projects typically happen between the conclusion of county boards, the end of April beginning of May, and end before going to the annual assessor school each fall.

Real Estate Transfers

Continue to work on your real estate transfers from November 1 through the end of February. These sales are not required to be submitted to the Sales Ratio Website until June 1 but can be uploaded at any time.

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time.

You will find more tips on your real estate transfers in your Sales Ratio Guideline book. You should have a current copy in your office. If you do not have a hardcopy you can always find one on the Sales Ratio website under Guidelines.

If you have questions about how to use the Sales Ratio website you can reference the Manual for the website. If a hardcopy is not available in your office you can find on the website under Manual.

ADDITIONAL NOTES

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MAY

Assessor Calendar Tasks

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 PT 43 forms (tax exempt) (SDCL 10-4-20)

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

Attend Assessor conference

Abstract

Once you have completed all your board changes in your working file roll your values into your certified file. At this time you will want to make sure everyone in your office is locked out of the certified file to eliminate any chances of value change being done in the wrong year's work.

You can then begin working on your abstract for the Department of Revenue. This is due on the third Monday in May. (SDCL 10-3-36)

First thing to do when working on your abstract is to get a copy of the growth reports the auditor has to ensure you are starting your abstract with the correct valuations, or from last year's abstract. Your ending values from the prior year's growth reports should match the beginning values in the current year's growth reports.

It is suggested that you print all reports to a PDF format and save them in a file on your computer. Once you have completed all of the reports necessary for your abstract you can either print a hard copy and mail to the Pierre office or you can send multiple emails. Any forms you filled out by hand you can scan and email as well.

Be sure to keep a work file of any information needed to complete your abstract. You will need this for future reference.

Reappraisal

If you have not already started your reappraisal project you will want to do that at this time. If you have had a chance to prep beforehand you can check your plan and get started. If you did not have any extra time to prepare for your summer reappraisal plan now is the time. Before making any value changes make sure you have created your future file in your software.

Prepare a map of the area you will be reappraising. Figure out how many improved parcels are in this area. Take a calendar and mark out the days you plan to accomplish this reappraisal. Mark off days on the calendar you know you cannot be in the field: Holidays, Training Days, and Vacation Days. Determine how many parcels you can see in a day. Plan a rotation with the staff you have available.

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When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time.

Office of Hearing Examiners

Anyone appealing to county board has the right to appeal to the Office of Hearing Examiners (OHE). (SDCL 10-11-42) They can do so by the third Friday in May.

Once notified by OHE of the appeal you will want to send in any requested information to the OHE office and begin preparation of your defense. You should write an appraisal report to defend your valuation and prepare with your states attorney questions to ask the appellant and questions they should ask you.

Annual Budget

Typically you will receive a worksheet to complete and return to the county auditor by a set date in May. You will want to remember to budget for your SDAAO membership, your IAAO membership, attendance at the annual assessor conference, attendance at the annual assessor school and any other trainings and workshops necessary the next year.

USPAP is only necessary during an even numbered year. You should also plan to attend any user group meetings for your software and sales ratio workshops.

You will want to budget for any additional software or hardware for your office to perform your assessment duties, as well as any office supplies to perform you daily tasks and reappraisal projects.

Annual Assessor Conference

Plan to attend the annual assessor conference. The location of the conference changes each year but is typically know 3-5 years in advance for planning purposes. All certified staff in your office should attend the annual conference each year for continuing education requirements.

You should make room reservations for the next annual conference after completion of school in the fall. You can make room reservations for the next annual school after completion of conference in the spring. The sooner you make your reservations the better as the locations tend to fill up and it is nice to stay at the same location that conference or school is being held.

ADDITIONAL NOTES

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June

Assessor Calendar Tasks

Submit real estate transfers from November thru April (Admin Rule 64:05:01:06)

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

Be prepared to testify at Office of Hearing Examiners/Circuit Court, if scheduled

Do sales analysis to determine reappraisal projects

Real Estate Transfers

Submit your sales transfers from November 1 thru the end of April.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time.

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

Work on completing your sales transfers from the month of May.

Office and Field work

Continue any preparation work necessary for appeals to the Office of Hearing Examiners or Circuit Court.

Continue to work on your reappraisal projects for the current assessment year.

ADDITIONAL NOTES

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July

Assessor Calendar Tasks

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

Continue reappraisal projects

Order forms and supplies as soon as forms revisions are approved by Secretary of Revenue

Prepare/submit office budget request for ensuing year to County Auditor

Update productivity top dollar received from Department of Revenue for ensuing year

Real Estate Transfers

Work on completing your sales transfers from the month of June.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time.

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

Office and Field work

Update your top dollars in your working file to update the agricultural land values. Run any revaluation necessary to complete this task in your software. Spot check parcels to check accuracy and run reports to ensure all land classified as agricultural has been updated.

Continue any preparation work necessary for appeals to the Office of Hearing Examiners or Circuit Court.

Continue to work on your reappraisal projects for the current assessment year.

ADDITIONAL NOTES

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August

Assessor Calendar Tasks

Submit real estate transfers from May and June (Admin Rule 64:05:01:06)

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

Continue reappraisal projects

Continue sales analysis for market adjustment needs

Real Estate Transfers

Submit your sales transfers from May 1 thru the end of June.

Work on completing your sales transfers from the month of July.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

Office and Field work

Be prepared to export your certified file to your county auditor. Once your auditor requests this data you should be able to process their request. You will want to make sure you do a name and address update from your working file to your certified file to ensure the parcels show current ownership.

Continue to work on your reappraisal projects for the current assessment year.

ADDITIONAL NOTES

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September

Assessor Calendar Tasks

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

Review all taxing entities boundaries. Make sure all minor boundary changes of school districts and annexations by municipalities are changed prior to October 1

Attend annual assessor school

Continue reappraisal projects

Real Estate Transfers

Work on completing your sales transfers from the month of August.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

Office and Field work

Make sure any boundary changes for taxing districts have been completed on your maps and property record cards to ensure parcels reflect current tax district.

Complete your reappraisal projects for the current assessment year. You should plan to complete this work before you attend the annual assessor school.

Once you have completed your reappraisal project for the current assessment year you will need to start looking for new growth with building permits. If your county does not have building permits you can use the new construction reporting forms along with driving the county looking for new structures. New construction reporting forms are typically mailed out with assessment notices and asked to be returned by a specific date to your office.

Annual Assessor School

Make plans for every certified person in your office to attend the annual assessor school. The location is typically in Pierre but can change from year to year. The location is known 2-3 years in advance for planning purposes. All certified staff in your office should attend the annual assessor school for continuing education needed.

You should make room reservations for the next annual conference after completion of school in the fall. You can make room reservations for the next annual school after completion of conference in the spring. The sooner you make your reservations the better as the locations tend to fill up and it is nice to stay at the same location that school or conference is being held.

ADDITIONAL NOTES

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October

Assessor Calendar Tasks

Submit real estate transfers from July and August (Admin Rule 64:05:01:06)

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

Mail applications for tax exempt status forms (PT 43) and continued tax exempt status forms (PT 44) to be returned by November 1 (10-4-15 & 10-4-19)

Finalize reappraisal projects and check for new construction

Real Estate Transfers

Submit your sales transfers from July 1 thru the end of August.

Work on completing your sales transfers from the month of September.

When uploading your sales remember you can check your exported excel spreadsheet for errors before you upload it to the state site. This will help to eliminate errors at audit time

The sooner you have your sales complete and uploaded to the state site the sooner your field person can begin your sales audit for the year.

Office and Field work

Mail applications for tax exempt status. You should send out the long form once every five years and the continuing exemption form the next four years.

Complete picking up any new construction for the current assessment year. You will want to complete all your field work by November 1.

ADDITIONAL NOTES

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FORMS

SALES VERIFICATION LETTER

You will find a few options of sales verification letters on the following pages. These forms can be used to create a new verification letter for your office or to change a current verification letter in your office. You should be verifying any real estate transfer with a stated consideration to determine if it was an arm's length transaction. You want to use all good sales in your ratio studies when valuing sales and the verification of that sale will help you with this process.

NEW CONSTRUCTION REPORTING FORM

For counties without building permits a new construction reporting form will come in very handy. This can be mailed out with the assessment notice every March 1. Once returned to your office you can use this form to plan fall field work when searching for new structures. Without building permits a director should drive the county each fall in search of the addition or removal of structures.

*additional examples of any of the above listed forms can be requested by contacting your field person



FAULK COUNTY DIRECTOR OF EQUALIZATION

Geoff Bray CAA
Director of Equalization
110 9th Ave S. PO Box 309
Faulkton, SD 57438-0309
Tele: 605-598-6225
Fax 605-598-6680

faulkdoe@venturecomm.net

According to the State of South Dakota law, my office is to verify all real estate transfers that take place in Faulk County. I have provided all the information received by my office. Please make any changes or corrections and complete the remainder of the questions that are applicable to this sale. Upon completion, please return this letter to my office at your earliest convenience. You can email, fax, or mail the completed form using information above. Thank you.

Seller: _____ Instrument Date: _____

Buyer: _____ Sale Price: _____

Legal Description:

Was any other consideration, other than the selling price, connected with this sale, such as assumption of mortgage, hunting rights, etc.?

Was this property offered for sale on the open market; i.e., listed with a real estate firm, published in any newspaper or magazine; or generally made known to the public it was for sale?

How was the price set for this property?

How long was the property on the market? (seller)

Could another party have purchased this property for the same selling price? (Seller)

How did you learn this property was for sale? (Buyer)

Have there been any physical changes or updating to the property in recent years?

If yes, describe briefly.

Have any changes been made to the property since the date of sale?

If so, what?

Number of acres involved in the sale? _____ (if applicable)

Do the buildings go with the sale? _____ If yes, Which ones? _____

Were buyer and seller related? How?

Did the buyer rent or lease property prior to sale?

Did the relationship or association affect the sale price of the parcel?

If so, how much?

Was this a contract sale? If yes, over what period of time?

Was there any special financing consideration? (Seller-financed, etc.)

If yes, describe briefly.

Was the sale made in connection with legal action? (Foreclosure, condemnation, etc.)

If yes, describe briefly.

Were there any other circumstances that affected the sale price of the property?

If yes, describe briefly.

Was there personal property involved in the sale? i.e. appliances, equipment, or

furniture? If so, what?

Estimated value of personal property.

Will buyer use the building for the same use? If not, what?

Signature _____

Comments:

Thank you for your cooperation in this matter; any answers we receive will help in arriving at a true sale price for the property. If you have any questions or need further information or assistance, please feel free to contact this office.

Sincerely,

Geoff Bray CAA
Director of Equalization



SALES VERIFICATION QUESTIONNAIRE

Pursuant to SDCL 10-11-54 through 60, laws that relate to the Annual Assessment to Sales Ratio, we are required to verify all sales as recorded in the Register of Deeds Office. I ask your cooperation in answering the questions noted below and Thank you in advance.

The property was transferred from:

Seller _____

Buyer _____

Legal Description _____

Date of Sale: _____ Stated Purchase Price: \$ _____

1. We need to know if this property was offered on the open market (i.e. Newspaper, sign in yard, word of mouth, realtor). Please tell how you knew this property was for sale, or how you offered it for sale.

2. What is the relationship between buyer and seller? Please check one:
____ None ____ Relative ____ Close personal relationship ____ Business relationship
3. Were there any prior agreements with regard to this sale? (Contract for deed, 1st chance to purchase, etc.) If yes, please explain _____

4. Was any personal property (such as furniture, appliances, inventory, crops, equipment, etc.) included in the above total price? If yes, please list personal property included in the sale price. _____.
If personal property was included in the sale price, what was its value? _____.

Signature of person reporting

Hand County
Director of Equalization

March 1, 2019

CHAUNCEY JORGENSEN
18650 CHANCE ROAD
MEADOW, SO 57644

Dear CHAUNCEY JORGENSEN,

LEGAL DESCRIPTION: [TWP 16 RGE 15 SEC 19 E112; SEC 30 NE114, N112SE114; PERKINS COUNTY, SOUTH DAKOTA](#)

We have received information from the Register of Deeds Office, informing us of a sale involving the above Legal Description. Pursuant to SDCL 10-11-54 through 60, which relates to the Annual Assessment to Sales Ratio, this office is required to verify all sales as recorded in the Register of Deeds Office. These sales are then used to determine the level of assessment for Perkins County.

Enclosed is a Sales Validation Questionnaire. Your answers on this questionnaire will help the Office of the Director of Equalization determine if your sale should be used by the Department of Revenue as a valid sale in this determination.

PLEASE KEEP IN MIND THAT THIS FORM WILL NOT BE OPEN TO THE PUBLIC FOR INSPECTION.

Thank you for your help in this matter.

Sincerely,



Rownea Gerbracht, Director
Perkins County Equalization

Sequence Number: 16-0099 Card Number: R0107-16 Instrument Date: 2/11/2016

Seller (Grantor):

Buyer (Grantee):

CAROL STUBSTEN

2209 BEAVERS POINT
BONHAM, TX 75418

CHAUNCEY JORGENSEN

18650 CHANCE ROAD
MEADOW, SO 57644

Brief Legal Description:

TWP 16 RGE 15 SEC 19 E112; SEC 30 NE114, N112SE114; PERKINS COUNTY, SOUTH DAKOTA

1. Special Factors:

Sale between immediate family members? If yes, give relationship: _____
 Sale involved corporate affiliates belonging to the same parent company?
 Involves lease acres? State Land: _____ Federal Land: _____ Grazing Assn: _____
 Auction Sale? Deed transfer In lieu of foreclosure or repossession: _____ Forced sale or sheriff's sale: _____
 Sale by judicial order? (guardian, executor, conservator)
 Sale of only partial interest in the real estate?
 Sale involved a trade or exchange of properties?
 NONE OF THE ABOVE

2. **Was the property rented or leased at the time of the sale?** Yes No ; **By whom:** _____

3. **Did the sale price include an existing business?** Yes No

4. **Was any personal property included in the sale price?** (*such as furniture, equipment, machinery, livestock, crops, business franchise, or inventory, etc.*) Yes No **Estimated Value of Personal property included in sale price: \$** _____

If yes, please describe: _____

5. **Any recent changes to the property?** Yes No

If yes: New Construction Remodeling Demolition Additions

Was the work performed by a professional? Yes No **Date completed:** _____

6. **Was there a change in use?** Yes No

If yes, please explain: _____

7. **Was there an appraisal made on the property?** Yes No

8. **Were any delinquent taxes included in the sale price?** Yes No **Amount: \$** _____

9. **Was the property made available to other potential purchasers?** Yes No

If not, please explain: _____

10. **How was property marketed?** (*check all that apply*): Listed with real estate agent advertised in the newspaper Displayed a "For Sale" sign Offered by word of mouth

How long was the property on the market? _____

What was the asking price? _____

11. **Method of financing** (*check all that apply*):

_____ New Loan(s) from a Financial Institution: Name of Institution: _____

Cash down payment: \$ _____ Full amount: \$ _____ Interest Rate: % Term: _____

_____ Assumption of existing loan(s): Amount: \$ _____ Interest Rate: % Term: _____

_____ Seller Financing: Amount: \$ _____ Interest Rate: % Term: _____

_____ Trade of Property: Estimated Value: \$ _____

Describe traded property: _____

_____ All Cash _____ Not Applicable

12. **Total Sale Price:** \$ _____ (**Manufactured Home** \$ _____ **Buildings** \$ _____ **Land** \$ _____

13. **Was the sale influenced by any unusual circumstances?** Yes _____ No _____

If yes, please explain: _____

14. **Is the total sale price a fair reflection of the market value for the real estate on the sale date?** Yes _____
No _____

If no, please explain: _____

PRINT NAME **CAROL STUBSTEN**

SIGNATURE _____

GRANTOR (*Seller*) Daytime phone no. (903) 818-0416

GRANTEE (*Buyer*) Daytime phone no. (605) 222-0523

AGENT Daytime phone no. _____

Thank you for your cooperation in answering these questions.

Rownea Gerbracht, Director
Perkins County Equalization
PO Box 6
Bison SD 57620
(605) 244-5623

NEW CONSTRUCTION & IMPROVEMENT REPORTING FORM

BENNETT COUNTY, SOUTH DAKOTA

THIS FORM IS TO BE FILLED OUT AND RETURNED TO:

BENNETT COUNTY DIRECTOR OF EQUALIZATION OFFICE
BENNETT COUNTY COURTHOUSE
202 W MAIN ST
PO BOX 426
MARTIN SD 57551
605-685-6991
bcdoe@gwtc.net

DEADLINE FOR THE RETURN OF THE FORM REPORTING NEW CONSTRUCTION IS OCTOBER 31, 2016.
You do not need to return the form if no new construction was done on your property.

OWNER NAME

ADDRESS

PHONE NUMBER

LEGAL DESCRIPTION OF PROPERTY

TYPE OF IMPROVEMENT

PROJECTED COMPLETION DATE

SOUTH DAKOTA CODIFIED LAW (10-6-8) REQUIRES THAT, UPON REQUEST, TAXPAYERS ARE REQUIRED TO FURNISH TO THE COUNTY DIRECTOR OF EQUALIZATION A LISTING OF ALL IMPROVEMENTS ON THEIR PROPERTY. THIS FORM IS FOR REPORTING ON ANY NEW CONSTRUCTION.

PLEASE FEEL FREE TO CONTACT THE DIRECTOR OF EQUALIZATION,
IF YOU HAVE QUESTIONS OR CONCERNS.

DEWEY COUNTY
DIRECTOR OF EQUALIZATION
PO BOX 296
TIMBER LAKE, SD 57656
PHONE 1-605-865-3573 OR 1-800-894-3501
E-MAIL: BRANDY.MEIER@STATESD.US
FAX: 1-605-865-3691

New Construction & Improvements

Description and Location of Improvements and Structures Erected or Placed Upon the Following Described Real Estate Between 11-1-15 & 10-31-16.

Name: _____

Home Phone: _____ Work Phone: _____

Cell Phone: _____

Type of Construction: _____

Type of Building/Structure: _____

Use of Building/Structure: _____

Contractor / Builder: _____

Dimensions: _____ x _____ x _____ Total Cost: _____
(Width) (Length) (Height)

Percent of Completion _____% Cost to Date: _____

Improvements Located on:

Quarter _____ Section _____ Township _____ Range _____

Block _____ Lot(s) _____ City or Town _____

Buildings Removed: Yes () No ()

Type of Building Removed: _____

Signature _____ Date: _____ 20_____

If there have been any improvements or changes please complete this form and return it to our office.

Improvements and changes include: new buildings, additions, decks, removed buildings, damage to buildings, buildings having been moved, etc.

If you have any questions call our office at 1-605-865-3573 or 1-800-894-3501.

PERKINS COUNTY DIRECTOR OF EQUALIZATION
REPORTING FORM FOR NEW CONSTRUCTION AND IMPROVEMENTS

The purpose of this form is for you to report to our office any buildings that have been destroyed or any new construction. You can mail, fax, or e-mail this form to us. Contact information is listed below.

If there are no new changes to your buildings, you do not need to send this form back to us.

Buildings no longer present:

List below any buildings which have been removed or destroyed

Type of Building _____

Size _____ Age _____

Location _____ Sec _____ Twp _____ Rng _____

City or town _____

New Construction or Remodeling:

List below any new construction

Type of Building _____

Size: Length _____ Width _____ Side Wall Height (if known) _____

Percent of completion on November 1, 2015 _____

Check one: Self Constructed _____ Professionally Built _____

Total Cost _____ Cost to Date _____

Location _____ Sec _____ Twp _____ Rng _____

City or Town _____

Signature: _____ Date: _____

Print Name: _____

Phone number where you can be reached: _____

e-mail address: _____

Please note address change if not correct on assessment notice:

CRITERIA FOR CLASSIFICATION OF LAND AS AGRICULTURAL

ADDENDUM

ASSESSMENT NOTICE FOOTER EXAMPLE

The following example is a footer used to clarify classification on an assessment notice.

LOCAL BOARD PACKET EXAMPLE

This example includes a letter to your local board, the affidavit for real estate list, notice of meeting, and certificate of review board. You should also include the appeal process guides that are updated annually.

SCRIPT FOR TALKING TO TAXPAYER EXAMPLE

This example is a basic conversation had between a taxpayer and equalization office after assessment notices have been mailed out.

SDCL AND ADMINISTRATIVE RULE

SDCL and Administrative rules are listed in the order they are referenced in the monthly calendar. If a statute or rule is listed more than once in the calendar it will only be listed once in the order it was first referenced in this section.

Please check your property classification on your assessment notice. The following abbreviations have the following meaning: **AG – Agricultural, NA – Non Agricultural, OO – Owner Occupied**. If you have concerns about your classification contact our office immediately. 605-673-8170



CUSTER COUNTY

DIRECTOR OF EQUALIZATION

February 26, 2015

To All Local Board Members:

It is that time of year again for property assessment notices to be mailed out and local boards to be held. The deadline to appeal to the local board is March 12, 2015. Local boards are to be held from Monday March 16 to Friday March 20, 2015.

Enclosed please find the following:

- Director of Equalization Affidavit for Real Estate List
- Real Estate Assessment book (by city)
- Notice of Meeting (SDCL 10-11-13)
- Certificate of Review Board (SDCL 10-11-21)
- Appeal Process Guide For Local, County & Consolidated Board
- Appeal Process Guide for Property Owner
- Appeal Forms (PT 17)

Please return the Real Estate Assessment book, Certificate of Review Board and any appeal forms with a copy of your meeting minutes by March 27, 2015.

If you have any further questions please feel free to contact our office.

Sincerely,

Allison Jensen
Director of Equalization
ajensen@custercountysd.com

DIRECTOR OF EQUALIZATION AFFIDAVIT FOR REAL ESTATE LIST
(SDCL 10-6-40)

Equalization director's affidavit attached to real estate list. Each director of equalization or deputy director shall take and subscribe an oath, which shall be certified by the county auditor or other officer administering the same, and attach to the return which he is required to make, in the following form:

I, _____, director of equalization for the
_____ of _____ in
_____ county, in the State of South Dakota, do solemnly swear(or affirm), that
the return to which this is attached contains a correct description of each parcel of real
property within such municipality, township, or assessment districts, as far as I have been able
to ascertain the same; that the value attached to each parcel in such return is, as I verily
believe, the full and true cash value thereof; that in no case have I knowingly omitted to
demand a statement of that description and value of all the real property which I am required
by law to list, or in any way connived at any violation or evasion of any of the requirements of
the law in relation to the listing and valuing of real property.

Director of Equalization

Date

NOTICE OF MEETING OF LOCAL REVIEW BOARD

SDCL 10-11-13

NOTICE IS HEREBY GIVEN That the governing body, sitting as Review Board of _____ Township/Municipality, _____ County, South Dakota, will meet at the _____ in said taxing jurisdiction on MONDAY, the _____ day of March, 20____, (being the 3rd Monday in March) for the purpose of reviewing and correcting the assessment of said taxing district for the year, 20____.

All persons considering themselves aggrieved by said assessment, are required to notify the clerk of the local board no later than _____, 20____.

(Clerk or Auditor)

(Township or Municipality)

Dated _____ 20____

PT32 (Rev 5/99)

**CERTIFICATE OF REVIEW BOARD OF EQUALIZATION
(SDCL 10-11-21)**

STATE OF SOUTH DAKOTA)
)
COUNTY OF _____)

I, _____, clerk/auditor for the _____
board of equalization of _____ in _____ County, hereby
certify that the assessment roll herewith is correct as equalized by the review board of the
aforesaid township/municipality further certify that the review board was in session the
following days; MARCH ____, ____, ____, ____, ____, and that at all times there was a
quorum present while the board was in session, and further certify that I have kept an accurate
record of the proceedings of said boards as required by SDCL 10-11-15.

Given under my hand this _____ day of _____, _____

Signature Clerk/Auditor

This completed certificate is to accompany the assessment roll and minutes of meeting when
returned to the assessor on or before the fourth Monday in March.

PT 31 B (5/00)

Script for dealing with Taxpayer

Hi, what can I help you with today?

I am upset with my valuation I received. How in the world did you come up with this valuation?

Can I get the name your property is in and we can look at it together.

Get the property owners name, pull the property card.

How did the value change from the prior year?

Take a look at the legal; was this an area that was reappraised last year?

Was this a property that had a building permit?

Was this a property that you found new structures on without them being reported?

Did the value change just because of a market increase you made to the area it is in or the county as a whole?

Did you do a land sale study to change the land value?

Explain why the value changed from the prior year?

Ask the property owner if you can go over the information on the card with them

Year Built

Square Foot

Number of Bathrooms

Basement finish

Garage details

Any yard buildings

Driveways

Anything you have information on, verify it with the owner

If the property owner says you have something incorrect ask them for an appointment with them to view the property and check measurements, verify anything you had listed that is not correct so you can adjust that information.

If they are concerned about the land, tour the land with them, have them point out the reasons they feel it is not worth what you have it valued at. Look at the surrounding land; see if others in the area have similar issues. Use your map in the office to figure out the area that is affected by the issues.

If they are concerned with their agricultural land value explain the productivity process to them. Sit down with the property owner and view the aerial and soil maps of their property. Tour the

land with them. They know their land very well and can show you any places they have issues that will affect the productivity of their land.

If they are concerned in how you calculated the value you can tell them you have to start with their type of structure, the year built, the square footage of the building, the number of bathroom fixtures, the quality and condition of the structure, the basement and any finish it may have, the garage type and its year built, quality and condition, and any other structures or items that may add value. Examples would be porch, deck, patio, and driveway. You always start with a REPLACEMENT COST NEW less DEPRECIATION.

If the property owner feels your information is correct but still thinks the value is not correct ask them why. Ask them if they would sell their property for that value? Explain to them how the assessed value should be what they could sell the property for on the open market.

If they are still concerned with their value you can search for sales in their area that show what other similar properties are selling for. If this will take a while ask for a phone number you can call them back to discuss this information with them when you have had a chance to do the research on their specific property.

SDCL AND ADMINISTRATIVE RULE

64:05:01:06. Time for filing. The director of equalization of each county shall verify real estate transfers and transmit the data to the department as follows:

Transfers Filed in Register of Deeds During Month of	Submit to Department of Revenue on or before
November, December, January, February, March, April	June 1
May, June	August 1
July, August	October 1
September, October	December 1

The director of equalization shall verify each transfer of any manufactured home and transmit the data to the department within 30 days after receipts of the transfer information.

10-6-40. Equalization director's affidavit attached to real estate list. Each director of equalization or deputy director shall take and subscribe an oath, which shall be certified by the county auditor or other officer administering the same, and attach to the return which he is required to make, in the following form:

I, _____, director of equalization for the _____ of _____ in _____ county, in the State of South Dakota, do solemnly swear (or affirm), that the return to which this is attached contains a correct description of each parcel of real property within such municipality, township, or assessment district, as far as I have been able to ascertain the same; that the value attached to each parcel in such return is, as I verily believe, the full and true cash value thereof; that in no case have I knowingly omitted to demand a statement of the description and value of all the real property which I am required by law to list, or in any way connived at any violation or evasion of any of the requirements of the law in relation to the listing and valuing of real property.

10-4-15. Application for exemption of business incubator, charitable, religious, educational, or local industrial development property. Any person, organization, corporation, or association claiming a property tax exemption status for any property under §§ 10-4-8.1 to 10-4-14, inclusive, § 10-4-39, or as may otherwise be provided by law, shall apply for such exemption to the county director of equalization on forms prescribed by the secretary of revenue prior to November first of the tax year.

10-4-19. Continuation of tax-exempt status of property--Annual statement required--Recommendation for change in status--Annual statement not necessary for certain property. If property has been granted a tax-exemption status under §§ 10-4-15 to 10-4-18, inclusive, such status for the property shall continue in such status commencing with the next taxable year following the final determination not subject to appeal. However, an annual statement shall be filed with the county director of equalization on or before November first of each year certifying that the use of the property has not changed during the year. Failure to file such a statement shall cause the county director of equalization to review the status of the property. The director may recommend to the county board of equalization that the status of the property be changed. Such a recommendation for a change in status constitutes a new application and the same procedures provided in §§ 10-4-15 to 10-4-18, inclusive, for the original application apply. Once a structure that is used exclusively for religious purposes or a cemetery is granted tax-exempt status pursuant to §§ 10-4-15 to 10-4-18, inclusive, it is not necessary to file the annual statement required by this section to maintain such status. However, if the use of the property changes, or if any transfers of ownership by contract for deed have been entered into, the owner shall reapply pursuant to §§ 10-4-15 to 10-4-18, inclusive.

10-4-44. Renewable energy facilities with less than five megawatts of nameplate capacity classified--Property taxable--Exemption. For renewable energy facilities with less than five megawatts of nameplate capacity, all real property used or constructed for the purpose of producing electricity using a renewable resource as an energy source is classified for tax purposes as renewable energy property and shall be assessed and taxed in the same manner as other real property and shall be locally assessed by the county director of equalization pursuant to § 10-3-16. For the purposes of §§ 10-4-42 to 10-4-45, inclusive, the first fifty thousand dollars of the assessed value of the renewable energy property or seventy percent of the assessed value of the renewable energy property, whichever is greater, is exempt from the real property tax. However, for geothermal renewable energy facilities that produce energy, but not electricity, this exemption is limited to the first four continuous years for residential geothermal renewable energy facilities and the first three continuous years for commercial geothermal renewable energy facilities.

10-3-28. Listing of assessed property by districts--Delivery of assessment rolls to boards of equalization and county commissioners--Duplicate copy for municipality. The director of equalization and the director's deputies shall list or assess the property described in § 10-3-16 separately as to each incorporated municipality, each organized civil township, and unorganized territory within or without the county and shall deliver separate complete assessment rolls for each such entity to the local

board of equalization of such entities no later than the third Monday in March and to the board of county commissioners for all unorganized territory, not later than the second Monday in April of each year, with the proper affidavits or certificates or return as provided by law. A duplicate copy of the assessment roll shall be furnished each municipality and each organized civil township that has requested such a copy by resolution of the governing body presented to the director of equalization before December first. The municipality or township shall pay the cost of the duplicate copy.

10-3-29. Preparation and maintenance of county topographical map and tables--Contents. The director of equalization shall prepare a large scale topographical land map of the county showing the location of all railroads, highways, roads, bridges, rivers, lakes, swamp areas, wooded tracts, stony ridges, and other features that might affect the value of the land and appropriate symbols to indicate the best, the fair, and the poor land of the county. The director shall prepare and keep available in the director's office tables showing the classification of cultivated, meadow, pasture, cut-over timber, and wastelands of each congressional and organized township, for use in connection with the map. The director shall keep the map and tables available in the office for the director's use and for the guidance of local and county boards of equalization.

10-3-30. Preparation and maintenance of county land valuation map--Contents. The director of equalization shall prepare and keep available in the director's office a land valuation map of the county. The map shall include the bordering tier of townships of each county adjoining and shall show the true and full value per acre, both with and without improvements, of all lands that lie outside the corporate limits of municipalities. The map shall show the average assessed valuation per acre of real property by taxing districts, excluding the valuation of structures on the real property, and excluding real property located within the corporate limits of municipalities.

5-24-1. Annual inventory of personal property required of local officers and employees. County, township, or municipal officers or employees, having in their custody any public personal property, requiring inventory, as defined in rules issued by the commissioner of the Bureau of Administration shall annually on the thirty-first day of December, or within ten days thereafter, make in duplicate an inventory of all the public personal property. School employees designated by the school board shall make such inventory annually by June thirtieth and file it as provided in § 5-24-3.

10-6-36. Real property to be viewed--Entry of values for land, improvements and total. The director of equalization shall actually view, when practicable, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof in one column, and the value of all improvements or structures

thereon in another column, opposite each description of property, also the total value of the same including improvements and structures.

64:04:01:31. Establishing equalization factor. For the department to accurately establish the equalization factors, each county shall supply the following information no later than January 1 of the year the factor is to be established:

- (1) Summary of changes made to assessments for the current assessment year;
- (2) Printout of county-wide abstract reflecting changes made for the current assessment year;
- (3) Printout or electronic file of sales for the last assessment year showing current year assessment. If there are less than fifteen sales of nonagricultural property, the county shall supply this same information, for the number of years necessary to obtain the fifteen sales; and
- (4) A county-wide printout of the land inventory for assessed acres showing soil survey map units, capability rating used for each map unit, dollar values and acres for each map unit for the current assessment year.

10-6-50. Notice of assessment--Use of uniform information. The director of equalization shall mail or transmit electronically a notice of assessment to each property owner not later than March first. The secretary of revenue shall prescribe uniform information which shall be used by the director of equalization for notification of property owners as required by this section.

10-11-13. Composition of local boards of equalization--Time and place of annual meeting. The board of supervisors of each township and the governing body of each incorporated municipality, together with a member of the school board or school boards whose district comprises all or a part of the township or municipality, shall meet on the third Monday of March for the purpose of equalizing the assessment of property in each township or municipality. The meeting shall be held at the office of the municipal clerk or finance officer, the office of the township clerk, or the location established pursuant to § 8-3-1 by the township board. The equalization board shall immediately ascertain whether all taxable property in the respective township or municipality has been properly placed upon the assessment roll and has been duly valued by the director of equalization.

10-4-15.1. Publication of list of tax-exempt property. The director of equalization shall publish at least six days prior to the last Tuesday of March of each year in the official newspapers published in the county a list showing the legal owner, utilization, and a description of all property for which tax-exempt status is claimed under §§ 10-4-9 to 10-4-14, inclusive.

10-11-25. Composition of county board of equalization--Oath of office--Time, place and duration of meetings. The county commissioners, or a majority of them, constitute a board for the equalization of the assessment of property. Before entering upon the discharge of their duties, each member of the board shall take an oath to fairly and impartially perform the duties of a member of the board. The board shall meet for the purpose of hearing appeals and equalizing the assessments of property. The board shall meet annually on the second Tuesday in April at the Office of the Auditor. The board shall continue in session and may adjourn from time to time until all properly filed appeals have been determined and equalization is completed. The board may remain in session no longer than three weeks after the second Tuesday in April.

10-3-14. Annual conference of commissioners and director. The director of equalization shall meet the county commissioners at the office of the county commissioners on the first meeting of April for conference in reference to the performance of the director's duties.

10-3-35. Appeal by director to county board of equalization--Taxpayer's right to appeal to circuit court preserved--Stay of appeal to Office of Hearing Examiners. The director of equalization may appeal any decision of the local board of equalization to the county board of equalization. An appeal from a decision of the local board shall be made and perfected by the filing of a notice with the county auditor and mailing a copy of such notice to the property owners and to the clerk or auditor, as the case may be, of the local board on or before the third Tuesday in April. Nothing in this chapter affects the right of a taxpayer to appeal from the decision of the county board of equalization to the circuit court. Such an appeal by a taxpayer to the circuit court shall preclude and stay any appeal taken by the director of equalization to the Office of Hearing Examiners.

10-13-39. Classification of owner-occupied single-family dwelling. Each owner-occupied single-family dwelling in this state is specifically classified for the purpose of taxation. For the purposes of this section, an owner-occupied single-family dwelling is a house, condominium apartment, residential housing consisting of four or less family units, town house, town home, housing cooperatives where membership in the cooperative is strictly limited to stockholder occupants of the building, dwelling as classified in § 10-13-39.1, and manufactured or mobile home as defined in § 32-3-1, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated as recorded in the records of the director of equalization. A person may only have one dwelling, which is the person's principal place of residence as defined in § 12-1-4, classified as an owner-occupied single-family dwelling. If the owner occupies fifty percent or more of the living

space within the dwelling, the entire dwelling is classified as an owner-occupied single-family dwelling. If the owner occupies a duplex, triplex, or fourplex, or less than fifty percent of the living space within the dwelling, the portion of the dwelling so occupied shall be classified as an owner-occupied single-family dwelling.

10-4-17. Notice and hearing on preliminary determination of taxability of charitable, religious and educational institution property--Final determination. If the county board of equalization makes a preliminary determination that all or any part of the property listed in the application has a taxable status, such applicant shall be given no less than seven days' written notice thereof and shall have an opportunity to be heard at any current session of the board and be given the opportunity to present any information relating to the issue. The board, after such hearing, shall make a final determination as to the status of such property.

10-3-36. Extension of changes made by boards of equalization--Abstract submitted to Department of Revenue. The director of equalization and the director's deputies shall prepare and extend all changes made by the local or county boards of equalization and submit an abstract of all the assessed property within the county to the Department of Revenue on or before the third Monday in May of each year.

10-4-20. Permanent record and annual report of tax-exempt property. The county director of equalization shall maintain a separate permanent record of the tax-exempt property in his county and a report of such tax-exempt property shall be made to the secretary of revenue. The secretary of revenue shall prescribe the forms and the method of making reports.

10-11-42. Appeal from county board to Office of Hearing Examiners--Notice by county board--Procedure--Right of appeal to circuit court preserved. Any owner or taxpayer feeling aggrieved by the decision of the county board of equalization relative to the assessment of its property or any taxing district or governmental subdivision or agency in which such property is located, feeling aggrieved by the decision of the county board of equalization may appeal to the Office of Hearing Examiners. An appeal to the Office of Hearing Examiners from a county board of equalization shall be perfected by mailing or by filing a notice of appeal with the chief administrative law judge, Pierre, South Dakota, no later than the third Friday in May. If perfected by mailing, the postmark shall be conclusive evidence regarding the timeliness of the appeal. The chief administrative law judge shall file a copy of the notice with the county director of equalization within ten days after receipt of notice of appeal. The county director of equalization shall file notice of appeal to the appropriate clerk of the local board of equalization prior to the hearing of the appeal by the Office of Hearing Examiners. The notice shall state informally the substance of the decision appealed from

and the grounds upon which appeal is taken. The county board of equalization or any person pecuniary interested in sustaining its decision, as well as the appellant, may be heard in person or by attorney upon appeals to the Office of Hearing Examiners. Nothing in this section prevents an appeal to the circuit court as provided in § 10-11-44, but an appeal to either tribunal excludes an appeal to the other.