



Appeal Process Guide

For Local, County, & Consolidated Boards of Equalization

Local Board of Equalization

- March 16 - last day for taxpayer to file¹ written appeal with clerk of local board
- March 20 - local board begins
- March 24 - local board ends
- March 27 - board must return assessment book to Director of Equalization
- March 31 - last day to send written notice of board's decision to each appellant

County Board of Equalization

- April 4 - last day for taxpayer to file written appeal with county auditor
- April 11 - county board begins
- April 18 - last day for the Director of Equalization to file appeal with county auditor
- May 2 - county board ends
- May 5 - last day to send written notice of board's decision to each appellant

Consolidated Board of Equalization

- April 4 - last day for taxpayer to file written appeal with county auditor
- April 11 - consolidated board begins
- May 2 - consolidated board ends
- May 5 - last day to send written notice of board's decision to each appellant

Office of Hearing Examiners

- May 19 - last day for taxpayer to file written appeal with OHE

¹ Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.

PLEASE NOTE: Any lessee responsible for payment of taxes pursuant to the provisions of a lease shall be considered the taxpayer and may also appeal the valuation, classification, and taxable status of the property.

All agricultural land is to be assessed using the productivity valuation method.

Information concerning this valuation process and the data used to establish the values is available from your Director of Equalization and at the Department of Revenue and website at:

<https://dor.sd.gov/media/uxxjv0wm/ag-land-productivity.pdf>

It is important to remember that a property is to be valued fairly and uniformly. A non-ag property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, all boards must notify the property owner of the proposed addition or increase and the time and place of the board meeting at which the addition or increase will be considered. The board must give a property owner an opportunity to appear before the board or submit written documentation concerning the addition or increase.

LOCAL BOARD OF EQUALIZATION

Appeal to the local board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by March 16, 2023. Postmarked by the deadline is considered timely.

COMPOSITION

The local board of equalization consists of the board of supervisors of each township or the governing body of each incorporated municipality, together with a member of the school board(s) whose district comprises all or a part of the township or municipality. School board members may vote only on the appeals involving property located within their respective district.

TIME AND PLACE OF MEETING

The local board shall begin meeting on the third Monday of March and adjourn no later than the following Friday. The meeting shall be at the office of the clerk or finance officer

of the township or municipality. Notice of the time and place of the meeting shall be published – for three consecutive days in a daily newspaper or for two consecutive weeks in a weekly newspaper – not less than 12 calendar days prior to the meeting.

DUTIES

The township clerk or municipal finance officer acts as the clerk of the local board of equalization. It is his/her responsibility to keep an accurate record of all changes made in assessments, as well as a record of the proceedings. It is the clerk's responsibility to help property owners complete the form PT 17 as well as making note of all appeals in the board minutes. If a quorum is not present, the clerk has the authority to adjourn the meeting and announce the time of the next meeting.

The local board of equalization has the duty to hear and decide appeals within five days. Each board action must be included in the minutes. The board has the authority to equalize assessments between individual parcels of property but does not have the authority to change the level of assessment between classes of property. **Any appeals not resolved by the local board are considered as no change**, and the property owner has the ability to appeal on to the next board.

The local board of equalization does not have the authority to hear appeals on owner-occupied status. They may inform the Director of Equalization of errors in owner-occupied status.

The local board does not have the authority to correct or change the level of assessment of property types.

It is the duty of the board to certify the accuracy of the assessment roll and deliver it to the director of equalization on or before the fourth Monday in March (March 27, 2023), along with a copy of the minutes and all completed PT 17 forms.

A written notice must be sent within seven days of adjournment to each appellant on the board's decision of his/her appeal (March 31, 2023).

The director of equalization has the right to appeal any decision of the local board to the county board. If the director does appeal a decision, it is his/her responsibility to notify the property owner, local board and county auditor by submitting the appropriate form by April 18, 2023.

MINNEHAHA COUNTY LEVIES
2022 Taxes Payable in 2023

County levies	
General	2.635
Building	.230
Debt Rede.	.204
Total	3.069

Municipal levies	
Baltic	2.609
Brandon	3.199
Colton	5.523
Crooks	2.216
Dell Rapids	4.216
Garretson	4.220
Hartford	5.791
Humboldt	4.746
Sherman	3.348
Sioux Falls	3.886
Valley Sprin	4.554

Township levies	
Benton	.258
Brandon	.264
Buffalo	.062
Burk	.086
Clear Lake	.042
Dell Rapids	.324
Edison	.060
Grand Mea	.000
Hartford	.200
Highland	.068
Humboldt	.148
Logan	.000
Lyons	.622
Mapleton	.829
Palisades	.586
Red Rock	.196
Sioux Falls	.650
Split Rock	.650
Sverdrup	.253
Taopi	.160
Valley Sprin	1.108
Wall Lake	.506
Wayne	.481
Wellington	.015

School levies				
		Ag	Owner Occupied	Other
49-1	Baltic	8.522	10.214	13.486
49-2	Brandon Valley	6.599	8.291	11.563
49-3	Dell Rapids	6.683	8.374	11.644
49-4	Garretson	5.738	7.429	10.699
49-5	Sioux Falls	6.187	8.145	11.932
49-5	SF-w/Lennox BR	7.767	9.725	13.512
49-5	SF-Cherry Lake	7.407	9.365	13.152
49-6	Tri-Valley	8.489	10.595	14.666
49-7	West Central	6.483	8.398	12.100
39-1	Chester	5.614	7.300	10.560
41-1	Canton	5.999	7.685	10.945
41-4	Lennox	5.894	7.597	10.891
41-5	Tea Area	8.971	10.657	13.917
43-2	Montrose	5.845	7.531	10.791
60-4	Parker	5.554	7.240	10.500

(L-1.580)
(CL-1.220)

Water District (EDWDD)	.022
Rural Fire	.130
Rural Library	.283

TO CALCULATE PROPERTY TAX:

Figure your tax levy:

3.069 County

+ .130 Rural Fire (add .130 if outside Sioux Falls)

+ .283 Rural Library (add .283 if outside SF and Dell Rapids)

+ .022 Water District (EDWDD)

+ 2.609 Municipal (add levy for your city)

or

+ _____ Township (add levy for your township)

+ 10.214 School (add levy for your school district. Note: use Ag, Owner-Occupied, Other levy, or Cherry Lake Reserve, whichever applies.)

= 16.327 Total levy

Taxable value x Total levy/1,000 = Property tax due

(Taxable value for Ag = Assessed value x .85)
(Taxable value for Non-Ag = Assessed value x .954)

400,000 Home
400,000 x .954 = Assessed value 381,600
381,600 x 16.327 per 1,000 = 6230.38

Please note that this worksheet does not provide Special Assessment or Frontage amounts if applicable.

Director of Equalization

Property Tax Assessment Process

South Dakota law requires the equalization office to appraise property at its full and true value as of November 1 of each year. This value is reflected to the market value in which most people would likely pay for a given property in its present condition. This is done using mass appraisal techniques.

The equalization office must notify property owners when the value increases 20% or more at the time assessment notices are sent out. This assessment notice by law is sent out by March 1 of each year.

The total amount of property tax to be paid in any given year is determined by the budgets set by our elected officials. This includes the city, county, townships, and school board. Once the budgets are set, the amount needed from property taxes is divided by total taxable value to determine the mill levy or also known as dollars per thousand.

Each property's share of the property tax is based on the assessor's value. **Although the work of the assessor doesn't determine the total amount of taxes paid,** it does affect the uniform distribution of the property tax burden.

As part of the assessment process, the assessor also maintains ownership records. This includes legal descriptions and ownership information for all parcels of property in Minnehaha County.

What is Mass Appraisal?

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. This differs from single property appraisal, commonly referred to as "fee" or "bank" appraisal, which normally deals with only a particular property as of a given date.

Mass appraisal includes the application of single property appraisals as well as the development of appraisal formulas and statistical models that can be applied uniformly to a number of properties at a time.

The Equalization Office annually reviews towns or neighborhoods that are in need of reappraisal so that a new appraisal can be applied to each property. The department also performs continual statistical analysis on property sales and current appraisals to determine if assessment values are in line with what properties are selling for. If not, values are trended to the market by several different means.

What is Taxable Value?

Taxable value is a percentage of the assessed value as determined by the Department of Revenue. The Department of Revenue audits the Director of Equalization's information to determine the median level of assessment. That level is then put into a calculation to determine what percent of the assessed value is taxable.

What is a Mill Levy or Dollar Per Thousand?

The mill levy or dollar per thousand is determined each year by dividing the total amount of dollars needed by each entity (city, county, township, and school) from the total taxable value.

What is a Legal Description?

A legal description is simply a description that contains a designation by which a piece of property is identified. In the written transfer of real property, it is required that the instrument of conveyance (deed) include a written description of the property.

What is a Parcel?

A property regardless of size, under one ownership, is generally described as a parcel. In maintaining ownership records, the assessor defines the boundaries of land according to ownership and assigns a unique identifying number to each parcel. This is referred to as the parcel or ID number.