

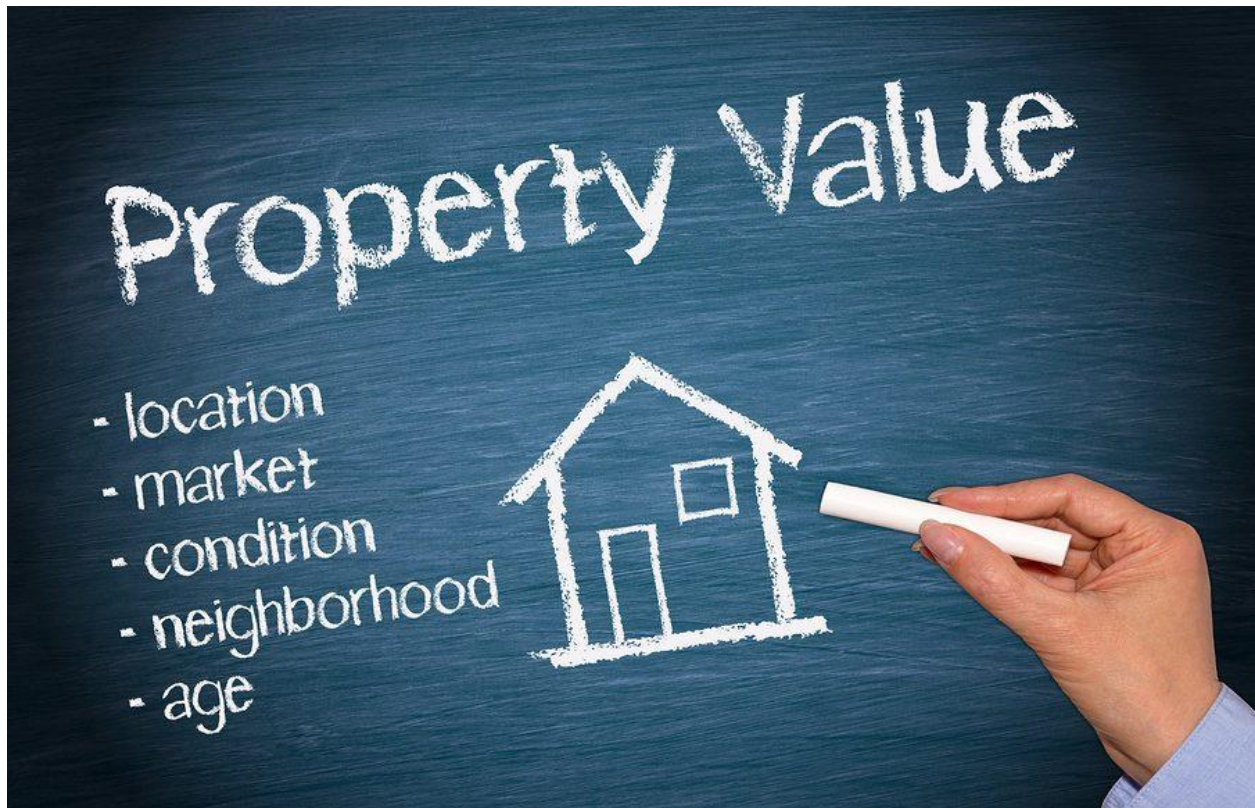
2019

APPEAL PROCESS GUIDE

FOR LOCAL, COUNTY

& CONSOLIDATED

BOARD OF EQUALIZATION MEMBERS



## NOTICE TO BOARDS OF EQUALIZATION

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:

[http://dor.sd.gov/Taxes/Property\\_Taxes/Productivity\\_Valuation\\_for\\_Agricultural\\_Land\\_Assessments.aspx](http://dor.sd.gov/Taxes/Property_Taxes/Productivity_Valuation_for_Agricultural_Land_Assessments.aspx)

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

If anyone has questions on this, please contact your local Director of Equalization or the Department of Revenue.

### Local Board of Equalization

- March 14 - last day to mail or file<sup>1</sup> written appeal with clerk of local board
- March 18 - local board begins
- March 22 - local board ends
- March 29 - last day to receive written notice of local board's decision

### County Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - county board begins
- April 30 - county board ends
- May 3 - last day to receive written notice of county board's decision

### Consolidated Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - consolidated board begins
- April 30 - consolidated board ends
- May 3 - last day to receive written notice of consolidated board's decision

### Office of Hearing Examiners

- May 17 - last day to mail or file<sup>1</sup> a written appeal with:

**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 board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **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 14, 2019. 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 or school boards 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 of equalization 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.

### **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. The board's 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.**

A written notice must be sent within seven days of adjournment to each appellant on the board's decision of his/her appeal (March 29, 2019).

**PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY**, the board 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.

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 25, 2019)**, along with a copy of the minutes and all completed PT 17 forms.

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 16, 2019.

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **COUNTY BOARD OF EQUALIZATION**

Appeal to the county board must be perfected by mailing or by filing a written notice of appeal with the clerk of the county board by April 2, 2019. Postmarked by the deadline is considered timely.

### **COMPOSITION**

The county board of equalization consists of the county commissioners. The county auditor acts as the clerk of the county board. The county auditor's responsibilities are the same as those described for the clerk of the local boards.

### **TIME AND PLACE OF MEETING**

The county board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after the second Tuesday in April. The county board meets at the county courthouse or administration building.

### **DUTIES**

The county board of equalization has all the power, authority and duties of a local board of equalization in all unorganized territories. A county board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization;
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district;
- (4) Hear appeals of owner-occupied status.

The county board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The county board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board 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.

**The county board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken and to the clerk of the affected local board of equalization. (May 3, 2019)**

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **CONSOLIDATED BOARD OF EQUALIZATION**

Any county, municipality, school, and township may agree by resolution to consolidate the local board of equalization with the county board of equalization no later than the second Tuesday of November. The resolution shall state the number of members from each governing board that will sit as a consolidated board of equalization.

Appeal to the consolidated board must be perfected by mailing or by filing a written notice of appeal with the clerk of the local board by April 2, 2019. Postmarked by the deadline is considered timely mailing.

### **COMPOSITION**

The consolidated board consists of the county commissioners and members from the local board of equalization, which may include township supervisors or city commissioners, and school board members. Municipal, school and township board members may participate and vote **only regarding property within the boundaries of each member's respective taxing district.** The county commissioners shall be a majority of the members eligible to vote on the property valuation in question.

### **TIME AND PLACE OF MEETING**

The consolidated board of equalization begins meeting on the second Tuesday in April and must complete its work no later than three weeks after the second Tuesday in April. The consolidated board meets at the location agreed upon by the governing bodies.

### **DUTIES**

The consolidated board of equalization may:

- (1) Correct clerical errors of the assessment roll;
- (2) Hear appeals from individuals regarding aggregate assessments, classification and equalization; and
- (3) Equalize between taxing districts and between classes of property. The board shall raise or lower, if necessary, each class of property on a percentage basis covering the class as a whole within the assessment district.

A consolidated board of equalization SHALL NOT act on matters that are within the jurisdiction of the county board of equalization, such as exempt property and owner-occupied status.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board 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.

The consolidated board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The consolidated board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

**The consolidated board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken. (May 3, 2019)**

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **OFFICE OF HEARING EXAMINERS (OHE)**

OHE is a central panel of administrative law judges who hear appeals within state government. A property owner may also appeal directly from the county board to the circuit court. However, there cannot be an appeal to the OHE and the circuit court simultaneously.

To appeal to OHE, a letter must be written to the chief administrative law judge. This letter must be mailed or received by May 17, 2019. Once an appeal is filed, the property owner will receive additional information from that office on how and when the hearing of your appeal will be conducted.

Please note that the Department of Revenue is not involved in any OHE hearings or decisions. For more information on preparing and presenting a case, please visit the OHE website at: <https://boa.sd.gov/ohe/default.aspx>