



# Appeal Process Guide

## For Local, County, & Consolidated Boards of Equalization



March 1 - assessment notices must be mailed

March 15 - last day to file for owner-occupied status with Director of Equalization

## Local Board of Equalization

March 14 - last day for taxpayer to file<sup>1</sup> written appeal with clerk of local board [10-11-16](#)

March 18 - local board begins [10-11-13](#)

March 22 - local board ends [10-11-14](#)

March 25 - board must return assessment book to Director of Equalization [10-11-21](#)

March 29 - last day to send written notice of board's decision to each appellant [10-11-16.1](#)

## County Board of Equalization

April 2 - last day for taxpayer to file written appeal with county auditor [10-11-23](#)

April 9 - county board begins [10-11-25](#)

April 16 - last day for the Director of Equalization to file appeal with county auditor [10-3-35](#)

April 30 - county board ends [10-11-25](#)

May 3 - last day to send written notice of board's decision to each appellant [10-11-26.1](#)

## Consolidated Board of Equalization

April 2 - last day for taxpayer to file written appeal with county auditor [10-11-67](#)

April 9 - consolidated board begins [10-11-71](#)

April 30 - consolidated board ends [10-11-71](#)

May 3 - last day to send written notice of board's decision to each appellant [10-11-73](#)

## Office of Hearing Examiners

May 17 - last day for taxpayer to file written appeal with OHE [10-11-42](#).

## Circuit Court

Appealing from County Board - you must appeal within 30 days after notice has been served of the decision.

Appealing from Office of Hearing Examiners - you must appeal within 30 days after notice of the decision.

<sup>1</sup> 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 14, 2024. 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 25, 2024), 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 29, 2024).**

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, 2024.

## 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, 2024. 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 that date. The county board meets at the county courthouse or administration building. Notice of meeting should be published once a week for at least 2 successive weeks before the meeting.

## 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 HAVE THE DUTY to ensure all property is listed on the assessment roll.

**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, 2024)**

## 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, 2024. 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 the 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.

The consolidated board HAS 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, 2024)**

## 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, 2024. 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>