

ARTICLE 64:02

CERTIFICATION OF ASSESSING OFFICERS

Chapter

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- 64:02:02 Property tax, Transferred.
- 64:02:03 Renewal certificates.

CHAPTER 64:02:03

RENEWAL CERTIFICATES

Section

- 64:02:03:01 Definitions.
- 64:02:03:02 Requirements for renewal of certified appraiser assessor certificate.
- 64:02:03:03 Failure to renew certificate.
- 64:02:03:04 Recertification of mass appraisers.
- 64:02:03:05 to 64:02:03:13 Repealed.
- 64:02:03:14 Credit -- Annual assessor school instructor.
- 64:02:03:15 Repealed.
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64:02:03:18	Renewal of expired certification certificate.
64:02:03:19	Testing and retesting courses at annual assessors schools.

64:02:03:02. Requirements for renewal of certified appraiser assessor certificate. Every person obtaining a certified appraiser assessor certificate shall renew the certificate by meeting the applicable renewal requirements in ~~§ 64:02:03:16~~ this chapter within five years from the date the original certification examination was taken and every five years thereafter.

Source: 4 SDR 35, effective December 22, 1977; 9 SDR 28, effective September 5, 1982; 13 SDR 129, 13 SDR 134, effective July 1, 1987.

General Authority: SDCL 10-3-1.2.

Law Implemented: SDCL 10-3-1.2.

64:02:03:16. Course requirements for renewal certificates for any applicant whose 5-year renewal period began before January 1, 2011. ~~This section applies to any applicant whose 5-year renewal period began before January 1, 2011.~~

~~Applicants for renewal certificates must successfully complete within each 5 year renewal period the following:~~

- ~~(1) Attend three annual assessors schools and receive a passing grade on the final exam. One school must be a 30-hour (excluding final examination time) course from the IAAO educational curriculum;~~
- ~~(2) Attend three SDAAO, North Central Regional Association of Assessing Officers (NCRAAO), or IAAO conferences~~

~~(3) Attend three department or department-approved workshops. Any department-approved workshop must be approved by the secretary for credit prior to the workshop; and~~

~~(4) Attend two courses on the Uniform Standards of Professional Appraisal Practice (USPAP) approved by the secretary. During the applicants first recertification period, one of these courses must be a tested 15-hour USPAP course approved by the secretary. The applicant must receive a passing grade in the tested course. Repealed.~~

Source: 7 SDR 30, effective October 5, 1980; 9 SDR 28, effective September 5, 1982; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 19 SDR 42, effective September 29, 1992; 24 SDR 180, effective July 1, 1998; 26 SDR 18, effective August 19, 1999; 29 SDR 177, effective July 2, 2003; 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

~~General Authority:~~ ~~SDCL 10-3-1.2.~~

~~Law Implemented:~~ ~~SDCL 10-3-1.2.~~

64:02:03:16.01. Course requirements for renewal certificates for any applicant beginning a 5-year renewal period on or after January 1, 2011 ~~This section applies to any applicant beginning a 5-year renewal period on or after January 1, 2011.~~

~~Applicants for renewal certificates must successfully complete within each 5-year renewal period the following:~~

~~(1) Attend three annual assessors schools and receive a passing grade on the final exam. One school must be a 30-hour (excluding final examination time) course from the IAAO educational curriculum;~~

~~(2) Attend three SDAAO, North Central Regional Association of Assessing Officers (NCRAAO), or IAAO conferences;~~

~~(3) Attend three department or department-approved workshops. Any department-approved workshop must be approved by the secretary for credit prior to the workshop.~~

~~In addition, in the first six months of every even year, each applicant must complete a course on the Uniform Standards of Professional Appraisal Practice (USPAP) approved by the secretary. The applicant's first USPAP course taken after initial certification must be a tested 15-hour USPAP course approved by the secretary. The applicant must receive a passing grade in the tested course.~~
Repealed.

Source: 37 SDR 69, effective October 19, 2010.

General Authority: ~~SDCL 10-3-1.2.~~

Law Implemented: ~~SDCL 10-3-1.2.~~

64:02:03:16.02. Course requirements for renewal certificates. Each applicant for a renewal certificate must successfully complete within each five year renewal period the following:

(1) Attend three annual assessors schools and receive a passing grade on the final exam.

One school must be a 30 hour (excluding final examination time) course from the IAAO educational curriculum, unless the applicant has previously successfully completed a total of five different department-approved IAAO courses;

(2) Attend three department-approved conferences, one of which must be an SDAAO conference; and

(3) Attend three department or department-approved workshops. Any department-approved workshop must be approved by the secretary for credit prior to the workshop.

In addition, during any even numbered year, the applicant must complete and pass a course on the Uniform Standards of Professional Appraisal Practice (USPAP) approved by the secretary.

During the initial renewal period, an applicant must complete and pass two USPAP courses in any even numbered year, the first of which must be a tested 15-hour course approved by the secretary.

Source:

General Authority: SDCL 10-3-1.2.

Law Implemented: SDCL 10-3-1.2.

64:02:03:16.03. Course requirements for renewal certificates for applicants in the fifth or subsequent consecutive renewal period. Each applicant for renewal certificates who is in his or her fifth or subsequent consecutive renewal period must successfully complete within each five year renewal period the following:

- (1) Attend a total of four annual assessors schools or department-approved conferences, two of which must be the annual assessors school and an SDAAO conference. All courses taken by the applicant, except the IAAO course, shall be pass/fail; and
- (2) Attend two department or department-approved workshops. Any department-approved workshop must be approved by the secretary for credit prior to the workshop.

In addition, during any even numbered year, the applicant must complete and pass a course on the Uniform Standards of Professional Appraisal Practice (USPAP) approved by the secretary.

Source:

General Authority: SDCL 10-3-1.2.

Law Implemented: SDCL 10-3-1.2.

64:02:03:19. Testing and retesting courses at annual assessors schools. The requirements for testing and retesting courses at annual assessors schools are:

- (1) Each course shall be a tested course, unless the testing requirement is waived by the secretary prior to the course;
- (2) A score of 70 percent or greater is required for a passing grade and course credit;

(3) Each test shall be given at the time and place listed in the school registration form or announced at the school;

(4) No early or late tests may be given except for the following instances:

(a) Family emergency if the instructor judges the emergency to be valid;

(b) The instructor is unable to proctor the test at the scheduled time and no other proctor is found; or

(c) An emergency or unforeseen circumstance requires a student to leave early and this circumstance is judged by the instructor to be valid;

(5) Course credit may be withheld if the instructor judges a student's class attendance to be inadequate for the course even though a passing grade was scored on the test;

(6) No retest may be given without permission of the course instructor;

(7) Any retest may be proctored by department personnel only and at a time and place set by the proctor;

(8) Any IAAO course retest must be in accordance with retest requirements of the IAAO;

(9) A score of 80 percent or greater is required for a passing grade on all department course retests;

(10) No department course may be challenged by the student and course attendance is required for credit;

(11) An IAAO course may be challenged for credit. Any IAAO course challenge is regulated by the IAAO and the department may not exempt any student from IAAO rules or demand that a higher standard be met;

(12) No school final test may be returned to the student. The student shall be informed of areas of incorrect answers on the final test; and

(13) Any student may appeal the decision of the test, retest, and course challenge rules to the secretary.

Source: 29 SDR 177, effective July 2, 2003.

General Authority: SDCL 10-3-1.2.

Law Implemented: SDCL 10-3-1.2.

ARTICLE 64:03

PROPERTY TAX

Chapter

64:03:01	Urban appraisal.
64:03:02	Residential building appraisal.
64:03:03	Commercial building appraisal.
64:03:04	Rural appraisal manual, Repealed.
64:03:05	Property tax relief, Repealed.

CHAPTER 64:03:01

URBAN APPRAISAL

Section

64:03:01:01 and 64:03:01:02	Repealed.
64:03:01:02.01	Cost approach to valuation of property.
64:03:01:02.02 to 64:03:01:24	Repealed.
64:03:01:25	Depreciation tables may be used.
64:03:01:26 and 64:03:01:27	Repealed.
64:03:01:28	Functional and external obsolescence allowances.
64:03:01:29 and 64:03:01:30	Repealed.

64:03:01:02.01. Cost approach to valuation of property. When calculating the value of residential property using the cost approach, a county director of equalization must use the **Marshall and Swift Residential Cost Handbook**, 2013 2014, or the **Vanguard Real Property Appraisal Manual**, 2008. When calculating the value of non-residential property using the cost approach, assessors must use the **Marshall Valuation Service**, 2013 2014, or the **Vanguard Real Property Appraisal Manual**, 2008.

Source: 16 SDR 76, effective November 1, 1989; 17 SDR 4, effective July 18, 1990; 17 SDR 199, effective July 1, 1991; 19 SDR 42, effective September 29, 1992; 20 SDR 134, effective February 22, 1994; 23 SDR 117, effective January 27, 1997; 24 SDR 31, effective September 17, 1997; 24 SDR 180, effective July 1, 1998; 26 SDR 18, effective August 19, 1999; 27 SDR 9, effective August 7, 2000; 27 SDR 147, effective July 8, 2001; 28 SDR 178, effective July 1, 2002; 29 SDR 177, effective July 2, 2003; 30 SDR 211, effective July 1, 2004; 32 SDR 58, effective October 25, 2005; 33 SDR 67, effective October 24, 2006; 34 SDR 93, effective October 17, 2007; 35 SDR 88, effective October 27, 2008; 37 SDR 69, effective October 19, 2010; 38 SDR 122, effective January 17, 2012; 39 SDR 123, effective January 17, 2013.

General Authority: SDCL 10-1-16.1.

Law Implemented: SDCL 10-1-16.1, 10-6-33.

References: The **Marshall and Swift Residential Cost Handbook** and the **Marshall Valuation Service** may be obtained from Marshall and Swift Publication Company, 915 Wilshire Boulevard, 8th Floor, Los Angeles California 90017-3409. The price of the **Marshall and Swift Residential Cost Handbook** is ~~\$329.95~~ \$299.95. The price of the **Marshall Valuation Service** is ~~\$599.95~~ \$554.95.

The **Vanguard Real Property Appraisal Manual** may be obtained from Vanguard Appraisals, Inc., 1500 Second Ave., SE, Suite 300, Cedar Rapids, IA 52403. The price of the Vanguard Real Property Appraisal Manual is \$50.

ARTICLE 64:04
ASSESSOR'S HANDBOOK

Chapter

- 64:04:01 General provisions.
- 64:04:02 Property taxable.
- 64:04:03 Property exempt,

CHAPTER 64:04:01

GENERAL PROVISIONS

Section

- 64:04:01:01 to 64:04:01:03 Repealed.
- 64:04:01:04 Notice of assessments to taxpayer.
- 64:04:01:04.01 Time limitation for submission of information to the secretary.
- 64:04:01:05 and 64:04:01:06 Repealed.
- 64:04:01:06.01 Certificate of value.
- 64:04:01:07 and 64:04:01:08 Repealed.
- 64:04:01:09 Property cards required -- Must show full and true value.
- 64:04:01:10 to 64:04:01:12 Repealed.
- 64:04:01:13 Real estate abstract classes.
- 64:04:01:13.01 Mobile home property abstract type.
- 64:04:01:13.02 Selection of owner-occupied single-family dwelling.
- 64:04:01:13.03 Definition of owner.
- 64:04:01:13.04 Classification by equalization director.
- 64:04:01:13.05 Owner-occupied single-family dwelling abstract class.
- 64:04:01:13.06 Notification of property owner.

64:04:01:14 and 64:04:01:16	Repealed.
64:04:01:17	Residential real estate appraisal guide.
64:04:01:18	Commercial real estate appraisal guide.
64:04:01:19	Repealed.
64:04:01:20	South Dakota Real Estate Appraisal Manual.
64:04:01:21	Sales included in analysis.
64:04:01:22 to 64:04:01:25	Repealed.
64:04:01:26	Definition of manufactured and mobile home dealer's inventory.
64:04:01:27	Required report by director of equalization.
64:04:01:28	Form required for opt out resolution.
64:04:01:29 and 74:04:01:30	Repealed.
64:04:01:30.01	Director of equalization permitted to make adjustments to values when using productivity valuation to establish value.
64:04:01:31	Establishing equalization factor.
64:04:01:31.01	Department to review adjustments for consideration in determining equalization factor.
64:04:01:32 to 64:04:01:35	Transferred.

Appendix A Property Registration Forms.

Appendix B Guide for Appraising Registered Mobile Homes, repealed, 19 SDR 42, effective September 29, 1992.

Appendix C Certificate of Value, repealed, 26 SDR 18, effective August 19, 1999.

Appendix D Abandoned Mobile/Manufactured Home Forms, transferred, 35 SDR 88, effective October 27, 2008.

64:04:01:20. South Dakota Real Estate Appraisal Manual. The **South Dakota Real Estate Appraisal Manual**, in its entirety, is the standard real estate appraisal guide for the appraisal of property to determine market value for tax purposes pursuant to SDCL chapter 10-6.

Source: 24 SDR 180, effective July 1, 1998; 27 SDR 147, effective July 8, 2001; 28 SDR 178, effective July 1, 2002; 29 SDR 177, effective July 2, 2003; 30 SDR 211, effective July 1, 2004; 32 SDR 58, effective October 25, 2005; 33 SDR 67, effective October 24, 2006; 34 SDR 93, effective October 17, 2007; 35 SDR 88, effective October 27, 2008; 37 SDR 69, effective October 19, 2010; 38 SDR 122, effective January 17, 2012; 39 SDR 123, effective January 17, 2013; 40 SDR 129, effective January 16, 2014.

General Authority: SDCL 10-1-16.1.

Law Implemented: SDCL 10-1-16.1.

Reference: **South Dakota Real Estate Appraisal Manual**, ~~2013~~ 2014 edition. Copies are free of charge to persons appraising property for tax purposes. Copies are available at the Department of Revenue, 445 East Capitol Avenue, Pierre, South Dakota 57501.