

Department of Revenue
Notice of Public Hearing

A public hearing will be held via Zoom on September 22, 2020 at 10:00 a.m., CT, to consider adoption, amendment, or repeal of the rules listed below. The hearing can be accessed online at <https://state-sd.zoom.us/j/97131901655?pwd=OXhheVBpZlUxTU12QTZtanBIT01rUT09> or via telephone by dialing 1-312-626-6799. To join online or via telephone you will be asked to provide the following meeting ID and passcode.

Meeting ID: 971 3190 1655

Passcode: 572082

A link to this hearing is also available on the DOR webpage at **dor.sd.gov/calendar**.

64:02:01:16

The proposed change would eliminate the specific courses listed in the current rule and replace that list with a general requirement that individuals complete courses as required, which could include the prior listed courses or new courses hosted by the department. The reason for the change is that previously listed courses will not be available for use in the future and the rule change provides flexibility for the development of new courses and transition.

64:02:01:03.01

The proposed change would create an individual rule for temporary certification requirements that clearly states the requirements for temporary certification. The reason for the rule change is to clarify the criteria in a single rule.

64:02:01:03.02

The proposed rule would create an individual rule for permanent certification requirements and clearly states those requirements. The reason for the rule change is to create a single rule with clearly stated criteria.

64:02:01:01 & 64:02:01:03.03

The proposed rule would create a single rule for similarly situated individuals who currently face different options or criteria for certification and by defining both groups under a single term and eliminating unnecessary definitions. The reason for the change is to create fairness in the rules by having a single set of criteria for similarly situated individuals.

64:02:01:03, 64:02:01:05, 64:02:01:06, 64:02:01:09, 64:02:01:11 to 64:02:01:14, inclusive, & 64:02:01:23

The proposed changes update outdated or incorrect language, correct citations within the rules, and eliminate redundant or obsolete rules. The reason for the change is to clean up and update the rules.

64:02:03:03 & 64:02:03:18

The proposed change would create a single set of criteria for similarly situated individuals and eliminate a conflicting rule. The reason for the change is to provide fairness for similarly situated individuals and to establish clear certification requirements.

64:02:03:16.02

The proposed change would replace the existing workshop requirement with a continuing education hours requirement. It would allow individuals who have temporary certification to take the USPAP tested course prior to the renewal period. The reason for the change is to provide flexibility and allow individuals to choose courses of varying length, and it provides flexibility for individuals to take the USPAP class early and count it towards their first renewal requirements.

64:02:03:16.03

The proposed change would replace the existing workshop requirement with a continuing education hours requirement. The reason for the change is to provide flexibility and allow individuals to choose courses of varying length.

64:02:03:01, 64:02:03:02, 64:02:03:04, & 64:02:03:17

The proposed changes provide new definitions, update incorrect and outdated information, and repeals obsolete or redundant rules. The reason for the changes is to provide clear and updated rules that are user friendly.

64:04:01:04

The proposed rule would implement a legislative change. It establishes uniform language for the statutorily required taxpayer relief information on each notice of assessment. The reason for the change is to support the counties in compliance with the new law and to ensure taxpayers receive correct information.

64:04:01:04.02

The proposed rule would provide the department with the information necessary to effectively oversee, advise, and audit the work of county officials. The reason for the rule is to establish the data required and deadline for submission.

64:04:01:06.01

The proposed rule change would eliminate certain provisions required for certificate of value forms. The reason for the change is that the removed information is not necessary.

64:04:01:09

The proposed rule would allow counties using a permitted CAMA system to prepare information for property cards. The reason for the rule is to update it to reflect existing practice and the technology solutions available.

64:04:01:13

The proposed rule would eliminate two redundant abstract classes. The reason for the proposed rule is to eliminate conflicting and redundant abstract classes.

64:04:01:13.06

The proposed rule would allow counties to provide this notice in formats other than by mail. The reason for the change is that it allows appropriate flexibility for this notice requirement.

64:04:01:27

The repeal of this rule would eliminate an unnecessary reporting requirement. The reason for the rule change is to eliminate unnecessary requirements for county officials.

64:04:04:01

The proposed changes transfer the existing rules for organizational purposes. It clarifies and updates the rule provisions. The reason for the proposed changes is to better organize the rules and to provide clear and updated rules.

64:04:04:02 & 64:04:04:03

The proposed changes transfer the existing rules to a better location within the rules, re-state the existing provisions with clearer language, and correct an incorrect citation. The reason for the change is to provide clear, organized, and correct rules.

64:04:04:04 to 64:04:04:10, inclusive & 64:05:01:08

The proposed changes transfer existing rules to a more appropriate location within the rules. The reason for the changes is to provide organized and user-friendly rules.

Interested persons may mail amendments, data, opinions, and arguments to the South Dakota Department of Revenue: 445 E Capitol Ave, Pierre SD, 57501. Information submitted by mail must be received on or before October 6, 2020 to be considered. Interested parties may virtually attend the hearing using the link and credentials above. At the hearing, interested persons will have the opportunity to submit amendments, data, opinions, and arguments.

After the hearing, the department will consider all timely received public comments on the proposed rules. The department may modify or amend a proposed rule at that time to include or exclude matters that are described in this notice.

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Revenue at least 48 hours before the public hearing if you have special needs for which special arrangements must be made. The telephone number for making special arrangements is (605)773-6314.

Digital copies of the proposed rules may be obtained online at rules.sd.gov. A printed copy of the proposed rules may be obtained without charge from:

South Dakota Department of Revenue, Legal Division
Anderson Building
445 East Capitol Ave.
Pierre, South Dakota 57501-1234

Published at approx. cost of _____