



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	South Dakota (SD) Summary Calendar
General Information	General Information
Lien Date:	November 1
Assessment Notice Date:	Varies, no later than March 1
Valuation Methodology:	Full and True Value
State websites:	http://www.state.sd.us/drr2/prospectax/property/home.htm
How often is the reassessment:	Annually
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	90% - 100%, Changes Annually
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Newly constructed improvements are taxable when the improvements reach a value of \$10,000 or \$30,000 depending on the structure.
Assessment Phase-In Provisions:	New Construction, Discretionary formula - where value is phased in over 4 or 5 years. The most common is the 5 year in which the phased-in is 20,40, 60, 80, & 100. The 4 year phase-in is 25, 50, 75 & 100.
Pollution Control Taxable:	
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A



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Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A
Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	April 30 and October 31.
Discounts	None
Payment Options	Taxes over \$20 may be paid in equal installments by April 30 and October 31.
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	March 1
Appeal Deadlines (received or postmarked):	Appeals must be filed with the clerk of the local board of equalization by the Thursday preceding the third Monday in March. (only if property is owned in the local jurisdiction). Appeals to the county board of equalization must be filed with the county auditor by the first Tuesday in April.