

2026 South Dakota Assessment and Appeal Procedure

- Mail assessment notices no later than **March 1** (SDCL 10-6-50) **March 1st, 2026**
- Host Township Informational Meeting in Community Room on the Tuesday before the 3rd Monday in March. **March 10th, 2026**
- Notification of appeal to the local board of equalization **must be in by the Thursday before the 3rd Monday in March. March 12th, 2026**
- Complete assessment books and deliver to local board of review **no later than the 3rd Monday in March** (SDCL 10-3-28) **March 16th, 2026**
- Local boards of equalization meet the **3rd Monday in March** (SDCL 10-11-13) **March 16-23rd, 2026**
- Instruct review boards of their duties and offer assistance. Assessment roll books to be returned to the Director of Equalization **on or before the 4th Monday in March** (SDCL 10-11-21) **March 23rd, 2026**
- Enter changes made by local boards of review (SDCL 10-3-36)
- Publish list of tax exempt property **at least 6 days prior to last Tuesday in March** (SDCL 10-4-15.1) **March 25th, 2026**
- The Director of Equalization shall meet with the commissioners on the **1st Tuesday of April** for a conference to discuss the performance of their duties (SDCL 10-3-14) **April 7th, 2026**
- Notification of appeal to the county and consolidated boards of equalization **must be in by the 1st Tuesday in April. April 7th, 2026**
- Complete assessment books and deliver to county auditor for unorganized portion of county **no later than the 2nd Monday in April** (SDCL 10-3-28) **April 13th, 2026**
- Examine actions of local boards of equalization and appeal any decision believed to be in error **on or before the 3rd Tuesday in April** (SDCL 10-3-35) **April 21st, 2026**
- County/Consolidated boards of Equalization in session the **2nd Tuesday in April and may remain in session no longer than 3 weeks after the 2nd Tuesday in April** (SDCL 10-11-25) (SDCL 10-11-71) **April 14th- May 5th, 2026**
- Present recommendations on tax exempt status to county board of equalization. If preliminary determination is that property is taxable, property owner must be notified and given at least 7 days written notice with a chance to be heard before final decision is made (SDCL 10-3-36)
- Enter changes on assessment books made by County/Consolidated boards of equalization (SDCL 10-3-36)
- An appeal to State OHE requires written notification **no later than the 3rd Friday in May.** (SDCL 10-11-42) **May 15th, 2026**
- Complete and submit abstract and other related material to Dept. of Revenue **by the 3rd Monday in May** (SDCL 10-3-36) **May 18th, 2026**
- An appeal to the Circuit Court may be taken from County/Consolidated Boards or State OHE. **Appeals must be filed within 30 days from the publication of the previous decision.** (SDCL 10-11-43, SDCL 10-11-44)
- June/July - Be prepared to testify at Office of Hearing Examiners/Circuit Court, if scheduled to do so.

RHM 1/12/2026