

Stacey Martin  
GIS Coordinator  
Fall River County

### **What is a Census block group?**

A block group is the smallest census division for which the public can obtain demographic information (median age, income, etc). This information is often used by groups applying for grants.

### **Problems and Solutions**

Ideally block groups should contain populations that are similar in their demographics. If for instance a block group contains both a low-income area and a subdivision of millionaires, the median income information is going to fall between the two groups but does not actually represent either population.

For grant writing it is also helpful for block groups to represent populations that receive services from the same community. A block group that contains populations that receive services from Edgemont and Hot Springs is less useful for those writing a grant for one community or the other.

The attached maps show the issues with the existing block groups and a proposal to be submitted to the US Census Board for changes to those groups.

### **Limitations**

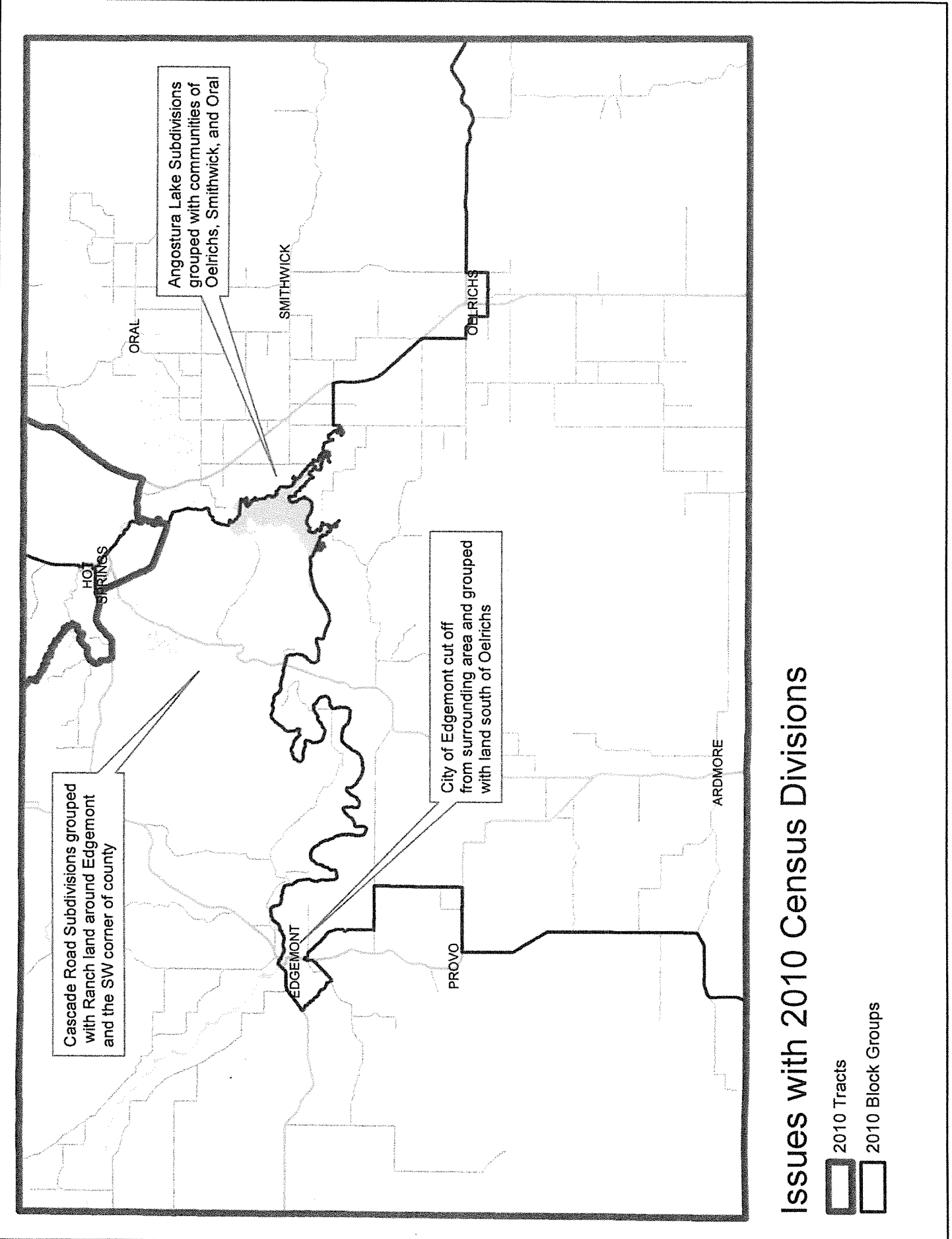
There are limitations on how we can divide the block groups. There are minimum and maximum population thresholds that must be met. The census also has specific features that can or cannot be used as dividing lines. This is the reason that boundaries are often a squiggly line following a creek or road instead of a nice straight line following a school district boundary.

### **Feedback**



Anyone with feedback regarding these proposed changes should contact Stacey Martin at 605-745-7584 or [gis.fallriver@gmail.com](mailto:gis.fallriver@gmail.com) before April 30<sup>th</sup>. Feedback, issues, or concerns will be considered for the final proposal to be presented to our local governing councils (county commissioners, city councils, etc) at their first meetings in May.

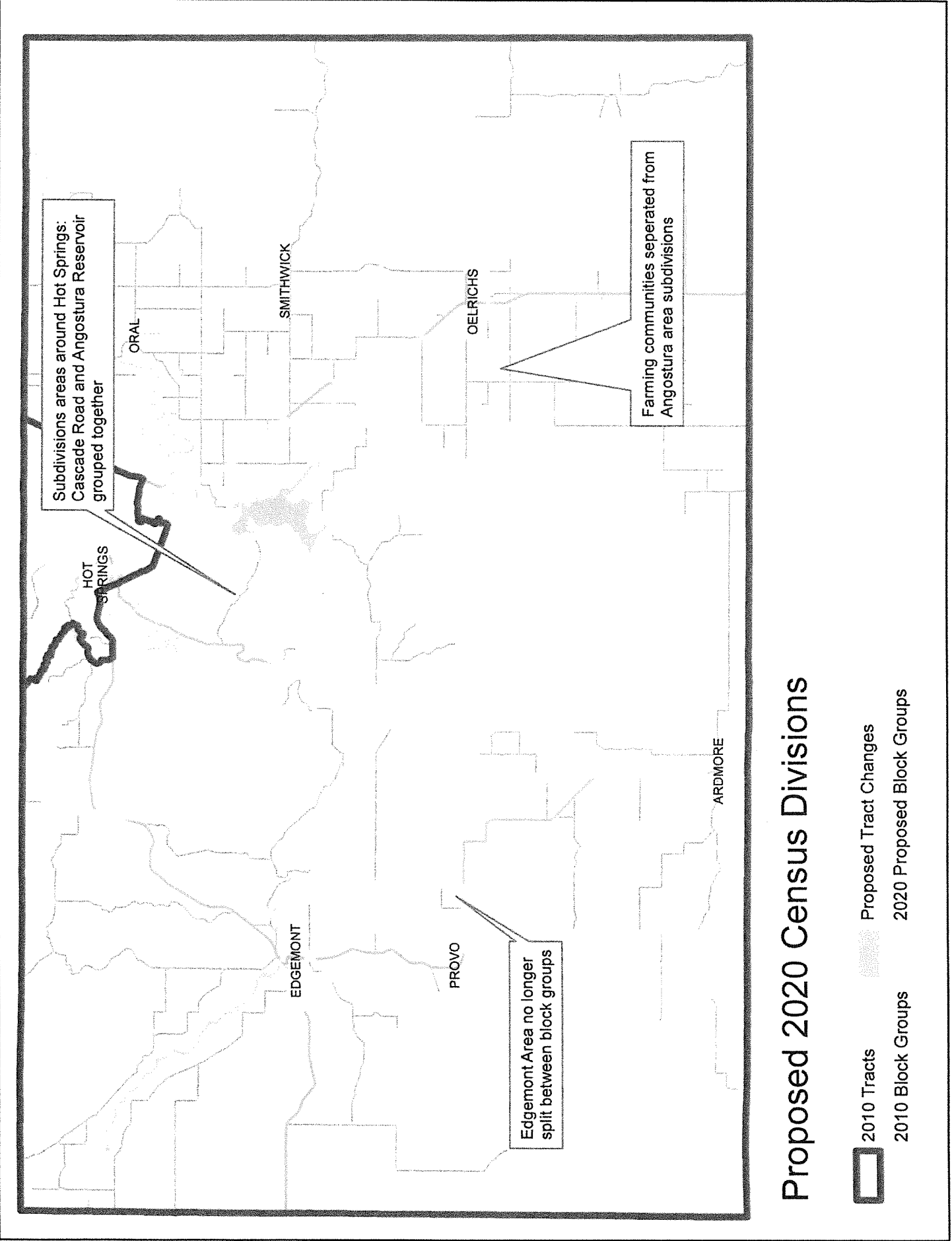
### **Action**

The US Census Bureau generally does not like changes to boundaries that are as extreme as what we are asking for in this proposal. This proposal would have a greater chance of acceptance if accompanied by letters of support from our local governing councils.



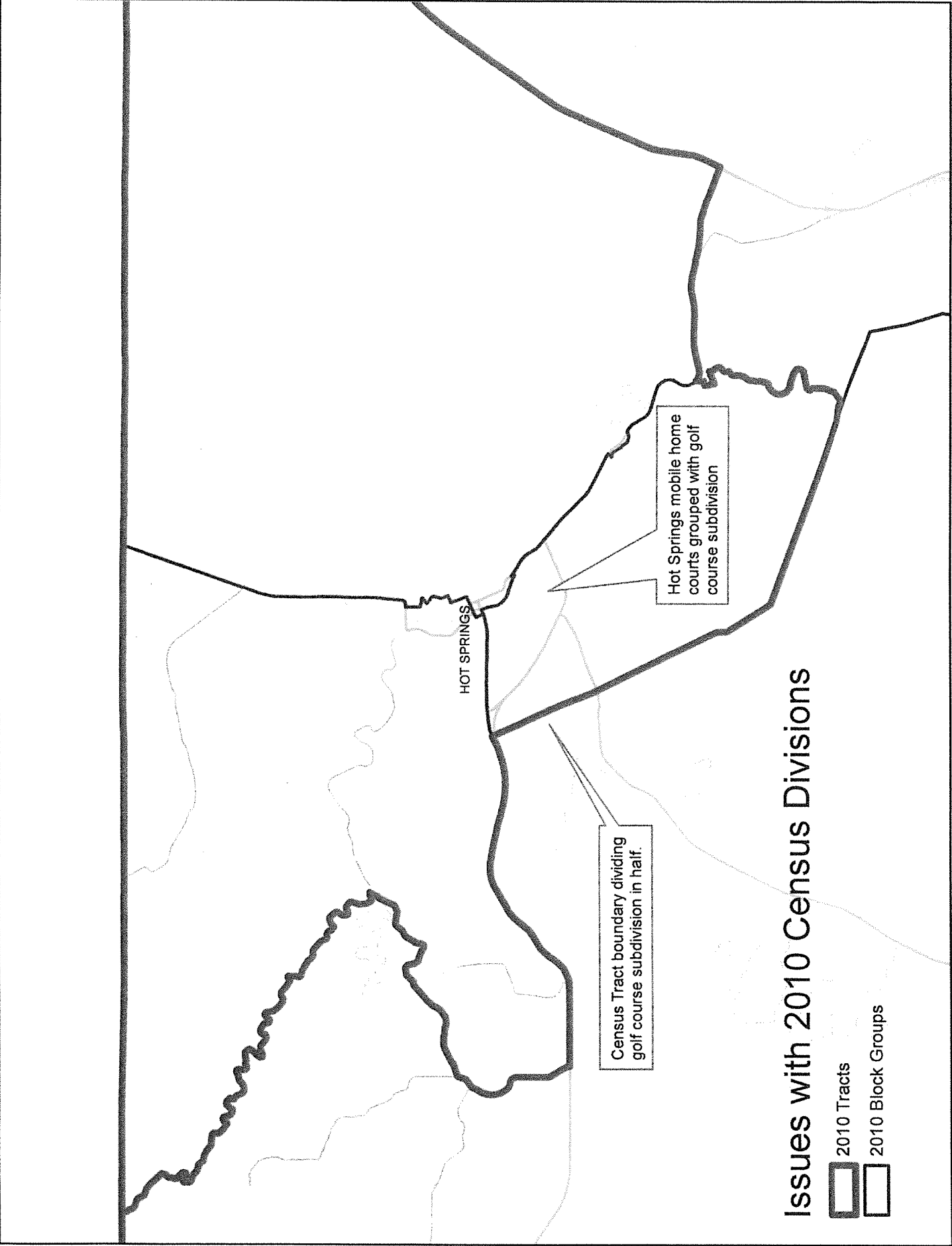
## Issues with 2010 Census Divisions

-  2010 Tracts
-  2010 Block Groups



# Proposed 2020 Census Divisions

-  2010 Tracts
-  Proposed Tract Changes
-  2010 Block Groups
-  2020 Proposed Block Groups



HOT SPRINGS

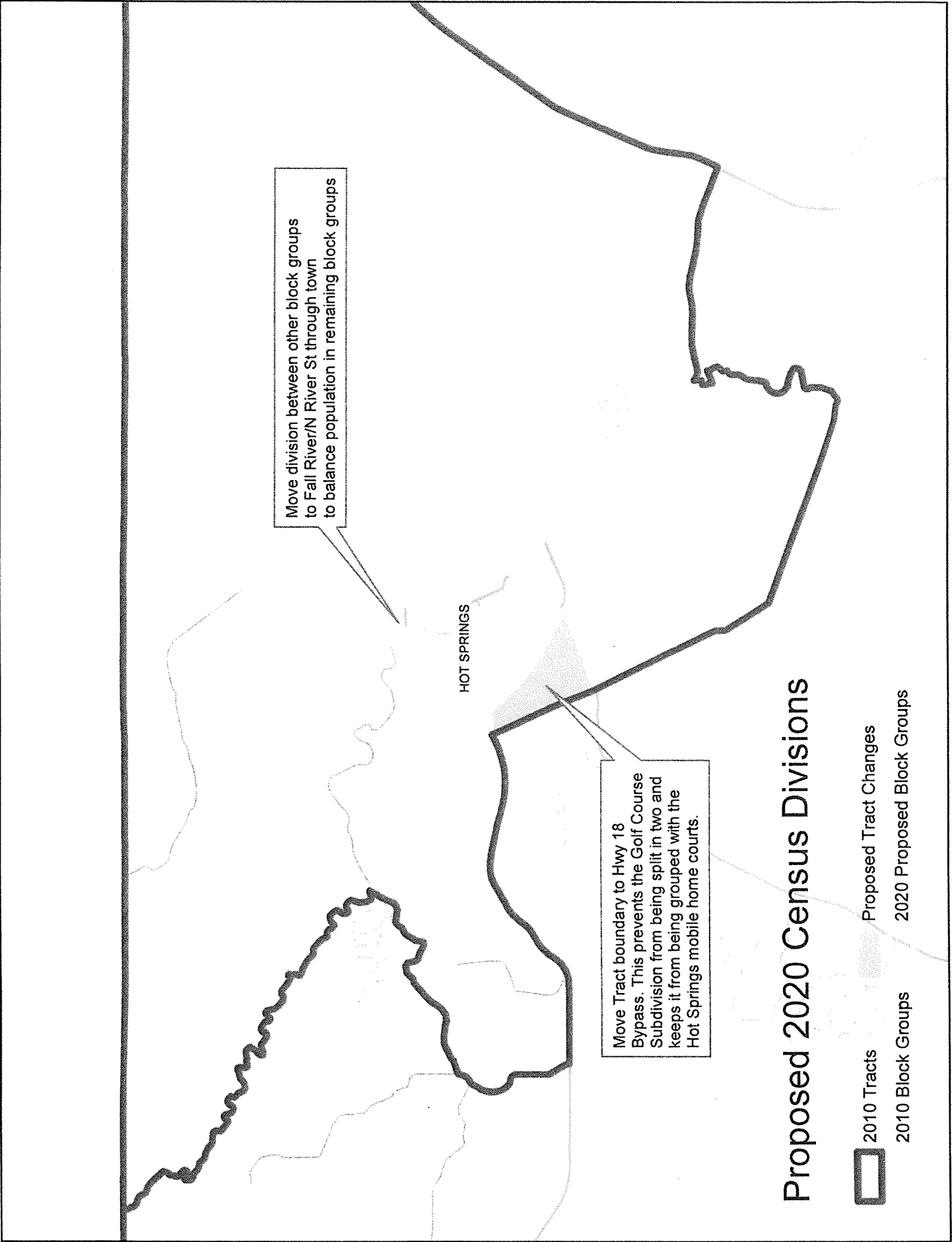
Hot Springs mobile home courts grouped with golf course subdivision

Census Tract boundary dividing golf course subdivision in half.

### Issues with 2010 Census Divisions

2010 Tracts

2010 Block Groups



Move division between other block groups to Fall River/N River St through town to balance population in remaining block groups

HOT SPRINGS

Move Tract boundary to Hwy 18 Bypass. This prevents the Golf Course Subdivision from being split in two and keeps it from being grouped with the Hot Springs mobile home courts.

# Proposed 2020 Census Divisions

-  2010 Tracts
-  2010 Block Groups
-  Proposed Tract Changes
-  2020 Proposed Block Groups

## Re: [EXT] Off sale malt beverage

Cristin Stewart <stewie@gwtc.net>

Thu 4/11/2019 5:08 PM

To:Ganje, Sue <Sue.Ganje@state.sd.us>;

They didn't have any requirements for support. They just want to know that we do have support and people like the idea of a name change. Below is what I had sent to the Mayor.

We have submitted a name change request for Larive Lake. We would like to change it from Larive Lake to Hidden Lake. Hidden Lake came about because it is just that, hidden back at the edge of town and nobody knows its there.

In order to do this we have to go through the US Board of Geographic Names so it will show up correctly on maps and such. It is a lengthy process and we have to show support at the City, County, and State levels.

I would like to know if you would write a letter stating support for this change. We decided to change the name for better marketability and a fresh start.

The BGN is concerned in a couple of areas - they don't like to change names that have been around and commonly know for a long period and they don't like to change names that commemorate a family or person. Both of these are a strike against us in their eyes and we need to sway their view. They also do not like renaming places for commercial purposes. As this is on private property we do have a better chance of a name change as long as we show strong support.

I do believe that the name change is needed for a successful business. The way the current name is pronounced (Larvae) is not conducive to a campground and happy campers. I also believe it is a much needed facelift to the area and a boost for our economy. In our area we need a name that draws tourists to stay.

I have also reached out to the Larive family for a letter of support, as they do not have ties to the area and haven't for many many years. This reservoirs original use was actually for ice and was owned by Hermosa Ice Company. Forty years later the Larive's bought it and turned it into a campground. The Larive family has not owned this property for many generations.

I have attached the pertinent information below. If you are in support of this please let me know and I can pick up the letters. I would like to gather all the letters and submit them all together.

BGN proposal #9611 Hidden Lake, South Dakota

Mr. Lou Yost, Executive Secretary  
U.S. Board on Geographic Names  
523 National Center  
Reston, VA 20192-0523

If you have any other questions please let me know. Thanks!

Cristin Stewart

On Apr 11, 2019, at 4:42 PM, Ganje, Sue <[Sue.Ganje@state.sd.us](mailto:Sue.Ganje@state.sd.us)> wrote:

Hi Cristin. I have attached an application for on-off sale Malt bev and SD Wine. The cost for that is \$300, with check made to the Fall River Treasurer. We just sent applications out to others earlier this week, asking for the applications to be back by May 7th, so good timing!

I can get you on the agenda for Tuesday, and will cc our other office email so Aaron can get you a spot, and then let you know a time.

Do you have documentation showing what the US B of G requires for support? Anything you can bring in or email to me would be helpful. We scan items and send to the commissioners tomorrow, Monday at the very latest, so what ever you can get me would be perfect.

Thanks and let me know what questions you have. Sue

Sue Ganje

County Auditor

Fall River/Oglala Lakota County

605-745-5130

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From: Cristin Stewart <[stewie@gwtc.net](mailto:stewie@gwtc.net)>  
Sent: Thursday, April 11, 2019 1:52 PM  
To: Ganje, Sue  
Subject: [EXT] Off sale malt beverage

Good afternoon Sue. We have recently purchased the Larive Lake property and are resurrecting it back to it's original usage as a campground calling it Hidden Lake Campground and Resort. We would like to apply for a off sale malt beverage license for our store. Can you please let me know the process for this? Also, I would like to be added to the county commissioners meeting for the name change of Larive Lake to Hidden Lake. We have applied to have the name changed through the US Board of Geographic names and they require support at the County level. I was unsure if I could email the commissioners or if you thought it would be better to come to a meeting.

Thanks!  
Cristin Stewart

<Alcoholic bev application.pdf>



**FALL RIVER & OGLALA  
LAKOTA  
COUNTY TREASURER**

**906 North River Street  
Hot Springs, SD 57747  
Phone: 605-745-5145  
Fax: 605-745-3530**

**REAL ESTATE TAX PAYMENT AGREEMENT**

I, Arlene Fischer, wish to enter into an agreement to make payments on our delinquent real estate taxes on the following parcels:

**65220-00500-01900**

Beginning April 30, I agree to pay **\$100.00** per month towards my delinquent taxes on these parcels. This amount is due and payable monthly on the 30th day of each month. Additional funds may be added at any time. Taxes will be applied when adequate funds have been collected to apply to the oldest tax first, with the exception of the tax certificate year which will be applied last.

I further agree to keep all subsequent taxes current each April and October. I also agree that if I default on this agreement, that the county may start tax proceedings on these particular real estate parcels.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2019

\_\_\_\_\_  
Arlene Fischer

The Fall River County, South Dakota Treasurer's Office by and through its Treasurer, Kelli Rhoe, and the Fall River County Commissioners, hereby agrees to the above tax payment agreement.

\_\_\_\_\_  
Kelli R. Rhoe  
Fall River County Treasurer

\_\_\_\_\_  
Fall River County Commissioner

Amount Delinquent as of April 10, 2019: \$1,154.16  
**Approximate payoff date: February 2020**



4/10/19

Fall River County QUICK TAX STATEMENT

FOR PARCEL 65220-00500-01900 TAX CERTIFICATE# 2016-00109  
 PARCEL OWNER FISCHER, LYLE D SR & ARLENE K  
 209 2ND ST SD 57766  
 LEGAL DESC: TOWN OF ORAL: LOTS 19 & 20, BLK 5

TAXBILL#	TAX AMT	FEES DUE	NOW DUE	TOTAL DUE	PAID	RECEIPT	DATEPAID	PAID BY
2018 R06142	357.42	.00	178.71	357.42	178.30	9000	5/24/18	ARLENE FISCHER
2018 R06085	353.64	8.84	.00	353.64	184.18	15999	3/27/19	ARLENE FISCHER
2016 R06060	374.22	155.49	439.74	439.74				
2014 R05987	146.58	.00	535.00	535.00				
2013 R05837	145.76	.00	.00	.00	146.58	971	2/13/14	ARLENE FISCHER
2012 R05774	150.64	.00	.00	.00	172.88	1640	3/25/14	ARLENE FISCHER
2011 R05728	151.88	.00	.00	.00	75.22	992	7/15/13	ARLENE FISCHER
2009 R05683	138.90	.00	.00	.00	75.22	541	4/16/13	ARLENE FISCHER
2008 R05611	131.72	.00	.00	.00	155.30	1747	3/27/12	ARLENE FISCHER
2007 R05584	124.10	3.10	.00	.00	133.82	1340	3/27/12	ARLENE FISCHER
2006 R05550	123.40	4.11	.00	.00	133.82	340	3/27/12	ARLENE FISCHER
2004 R05468	109.52	3.56	.00	.00	67.88	936	10/20/11	ARLENE FISCHER
2002 R05303	113.04	1.88	.00	.00	127.54	366	10/12/11	ARLENE FISCHER

4/10/19

Fall River County

QUICK TAX STATEMENT

FOR PARCEL 65220-00500-01900  
 PARCEL OWNER FISCHER, LYLE D SR & ARLENE K  
 209 2ND ST  
 ORAL SD 57766  
 TOWN OF ORAL: LOTS 19 & 20, BLK 5  
 TAX CERTIFICATE# 2016-00109

TAXBILL#	TAX AMT	FEES DUE	NOW DUE	TOTAL DUE	PAID	RECEIPT	DATEPAID	PAID BY
2001 R05246	116.30	14.34	.00	.00	130.64	13522	12/23/02	
2000 R05199	116.70	2.42	.00	.00	118.40	7965	8/24/01	LYLE FISCHER
1999 R05145	133.20	3.56	.00	.00	132.40	7952	8/13/00	LYLE FISCHER
1998 R05097	140.98	4.22	.00	.00	145.20	10849	10/13/99	LYLE FISCHER
1997 R05041	117.42	3.52	.00	.00	120.94	7969	10/16/98	ARLENE FISCHER
1996 R04995	123.16	3.08	.00	.00	126.24	7115	9/12/96	ARLENE FISCHER
1995 R04941								
PROPERTY TAX DUE			1,154.16	1,332.87				
SUBTOTAL	4,085.22	246.56						

ADDL FEES NEXT MONTH: 8.06

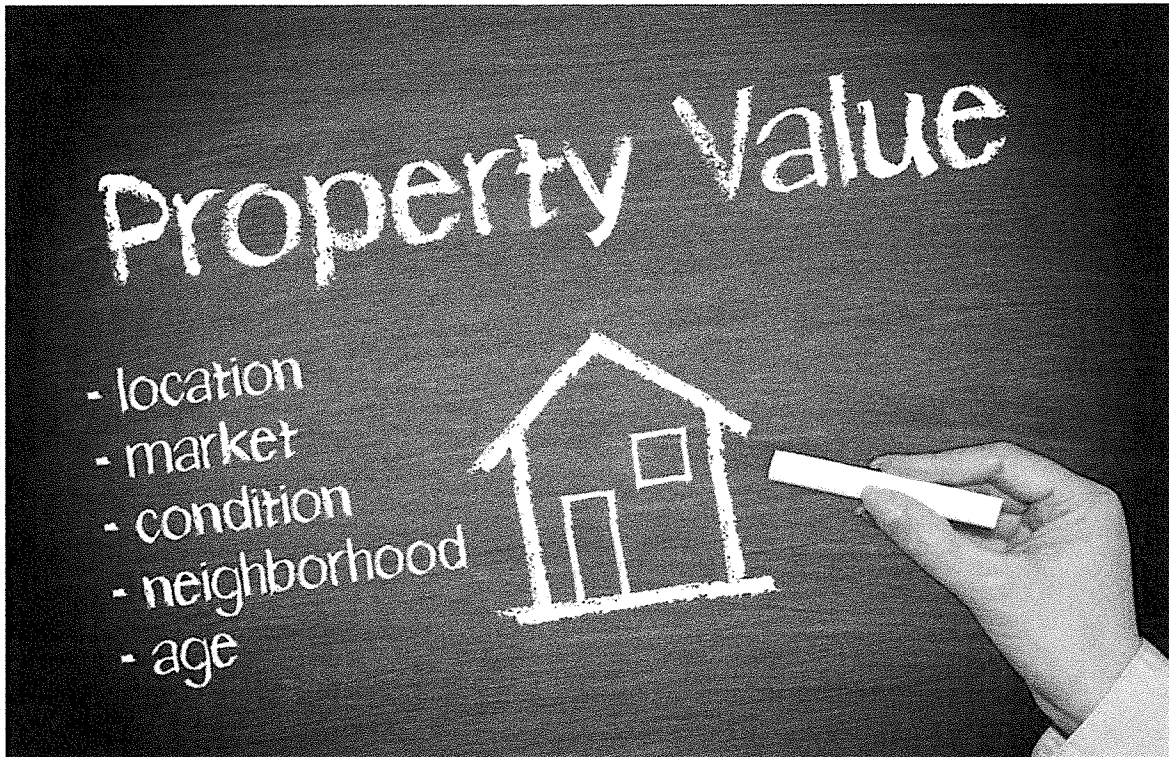
2019

APPEAL PROCESS GUIDE

FOR LOCAL, COUNTY

& CONSOLIDATED

BOARD OF EQUALIZATION MEMBERS



### NOTICE TO BOARDS OF EQUALIZATION

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:

[http://dor.sd.gov/Taxes/Property\\_Taxes/Productivity\\_Valuation\\_for\\_Agricultural\\_Land\\_Assessments.aspx](http://dor.sd.gov/Taxes/Property_Taxes/Productivity_Valuation_for_Agricultural_Land_Assessments.aspx)

It is important to remember that a property is to be valued fairly and uniformly. A property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties.

If anyone has questions on this, please contact your local Director of Equalization or the Department of Revenue.

#### Local Board of Equalization

- March 14 - last day to mail or file<sup>1</sup> written appeal with clerk of local board
- March 18 - local board begins
- March 22 - local board ends
- March 29 - last day to receive written notice of local board's decision

#### County Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - county board begins
- April 30 - county board ends
- May 3 - last day to receive written notice of county board's decision

#### Consolidated Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - consolidated board begins
- April 30 - consolidated board ends
- May 3 - last day to receive written notice of consolidated board's decision

#### Office of Hearing Examiners

- May 17 - last day to mail or file<sup>1</sup> a written appeal with:

**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 board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **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, 2019. 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 or school boards 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 of equalization 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.

### **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. The board's 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.**

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, 2019).

**PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY**, the board 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.

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, 2019)**, along with a copy of the minutes and all completed PT 17 forms.

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, 2019.

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **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, 2019. 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 the second Tuesday in April. The county board meets at the county courthouse or administration building.

### **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 NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The county board DOES HAVE THE DUTY to ensure all property is listed on the assessment roll.

PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY, the board 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.

**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, 2019)**

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **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, 2019. 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 a 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.

**PRIOR TO ADDING OMITTED PROPERTY OR INCREASING AN ASSESSMENT ON PROPERTY,** the board 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.

The consolidated board DOES NOT HAVE THE AUTHORITY to raise or lower the assessment of an individual parcel of property if it would cause the county board to reassess all property within the taxing district.

The consolidated board DOES HAVE 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, 2019)**

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*

## **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, 2019. 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>

*All board minutes shall be transmitted to the Department of Revenue. The Secretary of Revenue has the power to review and invalidate any actions for which there is no legislative authority.*



2019

APPEAL PROCESS GUIDE  
FOR THE PROPERTY OWNER



## 2019 APPEAL PROCESS TIME FRAME

- 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 to mail or file<sup>1</sup> written appeal with clerk of local board
- March 18 - local board begins
- March 22 - local board ends
- March 29 - last day to receive written notice of local board's decision

### County Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - county board begins
- April 30 - county board ends
- May 3 - last day to receive written notice of county board's decision

### Consolidated Board of Equalization

- April 2 - last day to mail or file<sup>1</sup> written appeal with county auditor
- April 9 - consolidated board begins
- April 30 - consolidated board ends
- May 3 - last day to receive written notice of consolidated board's decision

### Office of Hearing Examiners

- May 17 - last day to mail or file<sup>1</sup> a written appeal with:

Chief Administrative Hearing Officer  
523 E. Capitol Ave  
Pierre, SD 57501

### 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.

**It is important to remember that a property is to be valued fairly and uniformly. A property cannot be assessed higher than actual market value and cannot be assessed higher than other comparable properties.**

**If anyone has questions on this, please contact your local Director of Equalization or the Department of Revenue.**

## **BASIC ASSESSMENT INFORMATION**

In South Dakota, it is the assessor's responsibility to assign your property a value for tax purposes. For agricultural land, that value is based on the productivity value. For all other property, that value is equal to the amount for which it would sell on the open market. These values are sometimes called the "true and full value." After determining the market value and the classification of a parcel of property, the assessor sends a notice to the property owner. This assessment notice is to be mailed by March 1 of every year.

For Non-Agricultural property, Assessors determine the market value of property by using a combination of the following three approaches:

Cost approach - the assessor estimates the cost of replacing the property (structures), reduces that amount by its age (depreciation), and then adds the value of the land.

Market approach - the assessor compares the subject property to like properties that have recently been sold.

Income approach - the assessor uses the value of the projected income from like properties to determine value.

The assessor also classifies property as agricultural or non-agricultural. The assessor makes this determination by considering the amount of the owner's income derived from agriculture, the property's primary use and the property's size. 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:

[http://dor.sd.gov/Taxes/Property\\_Taxes/Productivity\\_Valuation\\_for\\_Agricultural\\_Land\\_Assessments.aspx](http://dor.sd.gov/Taxes/Property_Taxes/Productivity_Valuation_for_Agricultural_Land_Assessments.aspx)

Owner-occupied single-family dwelling - This designates that the property is to receive a lower levy for school general fund tax purposes. To be eligible, the property owner must have filed an "Owner-Occupied Certificate" by March 15, 2019. (Any property previously designated as owner-occupied would remain so, unless it sold or had a change in use.)

You may appeal your property's owner-occupied status. This appeal is made directly to the County Board of Equalization. In your appeal you must state that you meet the qualifications which are:

- (1) You owned the property on November 1, 2018.
- (2) You occupied the property on November 1, 2018.
- (3) This is the only property you own that would receive the owner-occupied status.
- (4) That the property is your principal place of residence
- (5) You filed the certificate by March 15, 2019.

You may also appeal the taxable/exempt status of your property. This type of appeal is made directly to the County Board of Equalization. Decisions of County Board of Equalization may be appealed in the same manner as other decisions.

## **PROPERTY OWNER'S RIGHTS AND DUTIES**

As the owner of real property in South Dakota, you have the right to ensure your property is being assessed at no more than market value, as well as assessed equitably in relationship to other properties. 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, taxable status of the property.

When you receive your assessment notice, it is your duty to review the notice to ensure the property is listed correctly. Also check the assessed value. Ask yourself "If I sold this property, is this the amount I would expect to receive?" If it is higher than what you think you could sell it for, first talk to your county director of equalization. He/she can explain how the values were determined and show you his/her methodology used in determining your value. If you still disagree with the assessment on your property, your first step in the appeal process is to the local board of equalization. Your appeal must be for the total value of the property. An appeal on just the structure value or just the land value will be considered an appeal of the entire property.

NOTE: The following people do not have to appeal to the local board before going to county board:

- Non-residents - A property owner is considered a non-resident if the person resides outside the local board jurisdiction. A non-resident does not have to appeal to the local board before appealing to county board but may do so if desired.
- Unorganized township property owners - as there is no local board for unorganized townships, these property owners appeal directly to the county board of equalization.

## **LOCAL BOARD**

The first step in the appeal process is to the local board of equalization. The local boards consist of the township board of supervisors or the governing board of the municipality, and a member of the school board. The board's primary function is to determine that all taxable properties have been placed on the assessment roll and that a reasonable degree of equalization exists among these properties. The board, however, may only equalize assessments between individual properties. It may not change the level of assessment between entire classes of property, such as agricultural and non-agricultural.

To appeal to the local board, you must notify the clerk in writing of the local board, stating you wish to appeal the assessment of your property. The clerk must receive your notification by March 14, 2018. Postmarked by this date is considered timely. You should state the legal description of the property you are appealing and a brief explanation of why you are appealing, such as "property is higher than market value".

Your local board clerk will notify you when your appeal will be heard by the local board. During this hearing, the form PT17 must be completed. If you appear at the hearing, the clerk will help you complete the form. Your explanation of your appeal may be in person or in writing. It should state the reason you are appealing your assessment. You must also have evidence to prove your point. Just stating the value is too high is not enough. Suggested points are: sales of properties you believe are similar to your property, assessments of properties similar to yours, etc. Point out how the properties are comparable to your property.

The local board must notify you in writing of the decision by March 29, 2019.

## **COUNTY BOARD**

If you disagree with the decision of the local board, you may appeal to the county board. This board is composed exclusively of county commissioners. The county board's primary functions are to hear appeals from property owners in unorganized territories and appeals from local board decisions and to see that all classes of property are equalized.

To appeal to the county board, you must write a letter to the county board, stating you wish to appeal the assessment of your property. The written appeal must be mailed to or received by the county auditor by April 2, 2019. Postmarked by this date is considered timely mailing. Your letter should state your name, the legal description of your property and a brief explanation of why you are appealing the valuation.

The county board will notify you when your appeal will be heard. The county board must notify you of the decision by May 3, 2019.

## **CONSOLIDATED BOARD OF EQUALIZATION**

If your property is in a jurisdiction that has chosen to consolidate the local and county board of equalization, your first step of the appeal process is to appeal to the Consolidated Board of Equalization. Look on your assessment notice to see if this applies to your property. This board is composed of the county commissioners and members from the local board of equalization, which may include township supervisors or city commissioners, and school board members.

To appeal to the consolidated board of equalization, you must write a letter to the consolidated board, c/o the county auditor, stating you wish to appeal the assessment of your property. The written appeal must be mailed to or received by the county auditor by April 2, 2019. Postmarked by this date is considered timely mailing. Your letter should state your name, the legal description of your property and a brief explanation of why you are appealing the valuation.

The consolidated board will notify you when your appeal will be heard. The consolidated board must notify you of the decision by May 3, 2019.

## **OFFICE OF HEARING EXAMINERS (OHE)**

If you disagree with the county or consolidated board's decision, you may appeal to the Office of Hearing Examiners. OHE is a central panel of administrative law judges who hear appeals within state government. You may also appeal directly from the county board to the circuit court. You may not, however, appeal to the OHE and the circuit court simultaneously.

To appeal to the OHE, you must write a letter to the chief administrative law judge. This letter must be mailed or received by May 17, 2019. If you appeal to OHE, you 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 your case, please visit the OHE website at: <https://boa.sd.gov/ohe/default.aspx>

## **CIRCUIT COURT**

If you disagree with the decision of the OHE, you have the right to appeal to the circuit court. You may also take your appeal directly from the county board of equalization to the circuit court, bypassing the OHE. Please remember, you cannot appeal to the OHE and Circuit Court simultaneously.

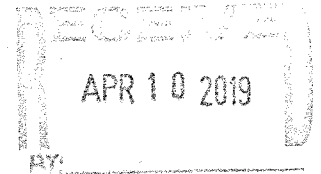
**APPEAL TO CIRCUIT COURT FROM COUNTY OR CONSOLIDATED BOARD OF EQUALIZATION** - An appeal to circuit court from the county board of equalization or consolidated board of equalization shall be filed within thirty days of the published notice as required by SDCL 10-11-26.1 or the written notice that has been served of the decision by the county board of equalization.

**APPEAL TO CIRCUIT COURT FROM OHE** - To appeal to circuit court, you must do so within 30 days after receiving notice of the decision from OHE.



**DEPARTMENT of ENVIRONMENT  
and NATURAL RESOURCES**

PMB 2020  
JOE FOSS BUILDING  
523 EAST CAPITOL  
PIERRE, SOUTH DAKOTA 57501-3182  
[www.state.sd.us/denr](http://www.state.sd.us/denr)



April 5, 2019

Fall River County Commissioners  
906 North River Street  
Hot Springs, SD 57747

Dear Fall River County Commissioners:

The South Dakota Department of Environment and Natural Resources (DENR) is proposing to renew its general air quality permit for construction and/or continuous activities at state facilities in the Rapid City Air Quality Control Zone. The enclosed public notice describes what a construction activity and continuous activity means and the legal description of the Rapid City Air Quality Control Zone.

Even though this permit is solely for facilities located in the Rapid City area, State law requires the DENR to notify every municipality, county, and Indian tribe upon public noticing an air quality general permit. This notice is required to ensure that the local governmental entities affected by the general permit are given an opportunity to comment. By doing so, DENR will be aware of any questions, concerns, comments, or support that your governmental agency has regarding these permits.

Questions regarding the proposed air quality general permits may be directed to Jon Epp at (605) 394-2229.

Sincerely,

*Teresa Williams*

Teresa Williams  
Program Assistant I  
Air Quality Program

Enclosure:

NOTICE OF MINOR AIR QUALITY OPERATING PERMIT  
FOR CONSTRUCTION AND/OR CONTINUOUS ACTIVITIES IN  
THE RAPID CITY AIR QUALITY CONTROL ZONE

The South Dakota Department of Environment and Natural Resources (DENR) is proposing to renew its general air quality permit for construction and/or continuous activities at state facilities in the Rapid City Air Quality Control Zone.

Construction activity means any temporary activity at a state facility or highway, which involves removal or alteration of the natural or pre-existing cover of one acre or more of land based on a cumulative area of anticipated disturbance for the entire project.

Continuous activity means the following ongoing activities at a state facility that may release fugitive emissions of particulates:

1. Unpaved parking lots and storage lots one acre or more in size;
2. Paved parking lots to which deicing and traction materials are applied during adverse weather;
3. Storage piles and activities associated with handling of the stock pile material;
4. The applying of deicing and traction materials on and cleaning of streets, roads, and highways; and
5. Any other ongoing activity as determined by the Secretary that may cause such fugitive emissions.

The Rapid City Air Quality Control Zone is a 10-mile by 14-mile area within the following boundaries: from the northwest corner of Section 15, Township 2 north, Range 6 east; East to the northeast corner of Section 14, Township 2 north, Range 8 east; South to the southeast corner of Section 35, Township 1 north, Range 8 east; West to the southwest corner of Section 34, Township 1 north, Range 6 east; and North to the point of beginning.

Prior to obtaining coverage under the general air quality permit, the applicant must submit a Notice of Intent form to DENR. The Notice of Intent form must describe the operations, equipment, and location that will be covered under the permit. DENR will review the Notice of Intent to determine if the applicant qualifies for coverage under the general permit and is capable of complying with the general permit. If the applicant qualifies and can meet the requirements, coverage under the general air quality permit will be authorized.

In accordance with the Administrative Rules of South Dakota (ARSD) 74:36:04:12, any person desiring to comment on DENR's draft permit must submit written comments to the address below by close of business on the thirtieth day of this of this public notice. Comments may be directed to the following mailing address: Teresa Williams; PM2020; Department of Environment and Natural Resources; 523 East Capitol; Pierre, South Dakota 57501. DENR will consider and address all comments submitted, and issue a final permit decision pursuant to ARSD 74:36:04:12.01. DENR will notify each person that requested notice or submitted written comments of DENR's final permit decision, including notification of any changes to the permit based on the comments.



Any person desiring to contest the issuance of this permit and have a contested case hearing must file a petition, which complies with ARSD 74:09:01:01. This petition must be filed either by close of business on the thirtieth day of this public notice or, if that person submits comments on DENR's draft permit pursuant to the paragraph above, within thirty days of receiving notice of DENR's final permit decision. Upon receipt of a petition, DENR will schedule this matter for a contested case hearing before the Board of Minerals and Environment.

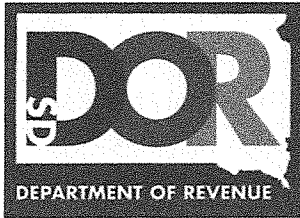
If no comments or objections are received by the close of business on the thirtieth day of this public notice, the draft permit becomes the final permit decision and the proposed permit will be issued.

Copies of DENR's draft permit and other information may be obtained from Teresa Williams, at the above address, telephone at (605) 773-3151, or by the One-Stop Public Notice webpage at: <http://denr.sd.gov/public/>



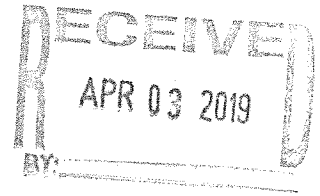
Steven M Pirner, Secretary  
Department of Environment and Natural Resources

Published once at the total approximate cost of \_\_\_\_\_.



**SOUTH DAKOTA DEPARTMENT OF REVENUE**

445 East Capitol Avenue • Pierre, SD 57501  
(605) 773-3311 • dor.sd.gov



March 27, 2019

Fall River County Board of Commissioners  
C/O Fall River County Auditor  
1029 N River Street  
Hot Springs, SD 57747

Dear Commissioners:

This letter is to inform you that Caitlin Turner has met all requirements necessary to hold the professional designation of "Certified Appraiser Assessor," effective April 1, 2019.

It took a great deal of work to earn this distinction and your board should be congratulated for encouraging and supporting the effort made to meet all statutory requirements necessary to perform the duties of the Director of Equalization office.

It is my hope that this will help in our continued effort to provide assessment equalization to the taxpayers of your county.

Sincerely,

A handwritten signature in black ink that reads "Jim Terwilliger". The signature is written in a cursive style with a long, sweeping underline.

Jim Terwilliger  
Secretary

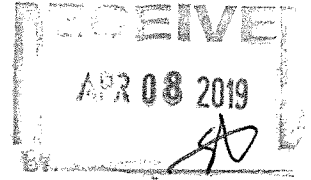


# United States Department of the Interior



BUREAU OF LAND MANAGEMENT  
North Central Montana District  
Division of Oil and Gas  
1220 38<sup>th</sup> Street N  
Great Falls, MT 59405  
<http://www.blm.gov/montana-dakotas>

In Reply Refer To:



September 24, 2019 Comp Sale  
(MT00200)

April 4, 2019

Dear Surface Managing Agency/Interested Party:

The BLM is conducting an oil and gas lease sale. The preliminary list of parcels and leasing recommendations is posted for your review via the internet on our home page. Please refer to the Montana/Dakotas BLM website at <http://on.doi.gov/2gJqg1B>. Current and updated information about our EAs, Lease Sale Notices, and corresponding information pertaining to this sale can be found at the link referenced above. Once there, search for the September 24, 2019 lease sale to review the preliminary parcel list with recommended stipulations.

If you have any comments or know of any issues that should be addressed in our analysis of the parcels, please provide comments using one of the following methods:

Electronic: BLM e-Planning website – <https://eplanning.blm.gov>  
Advanced Search for NEPA # DOI-BLM-MT-0000-2019-0002-EA  
Click “Documents”  
Click “Comment on Document”

Mail: Bureau of Land Management  
North Central Montana District  
Division of Oil and Gas  
Attn: Tessa Wallace  
1220 38<sup>th</sup> Street North  
Great Falls, Mt 59405

Contact: Tessa Wallace (406) 791-7768

To be most useful, we should receive your comments before April 19, 2019. A map of the parcel locations has also been posted to our internet web site. If your office plans to utilize GIS applications in your review of these parcels, shapefile data can be found here:

BLM e-Planning website: <https://eplanning.blm.gov>.  
Advanced Search for NEPA # DOI-BLM-MT-0000-2019-0002-EA  
Under Maps, Click “Data”

If you have any questions, or would like more information about lease sale notices or the EA process, please contact Amy Waring at (406) 896-5095 or via email at [awaring@blm.gov](mailto:awaring@blm.gov) or Tessa Wallace at (406) 791-7768 or via email at [tlwallace@blm.gov](mailto:tlwallace@blm.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Dale H. Manchester". The signature is fluid and cursive, with a long horizontal stroke at the end.

Dale H. Manchester  
North Central Montana District  
Division Chief, Oil and Gas