

SALES RATIO GUIDELINES

2017

(Revised)

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SALES RATIO GUIDELINES

The specific statutory citation authorizing the sales ratio is found in SDCL 10-11-54 through 10-11-60, which directs and authorizes the Secretary of Revenue to collect data and publish the findings annually. In carrying out these responsibilities the following guidelines will assure uniformity in collecting and reporting all sales data on a state-wide basis.

Assessment year and ratio year is the period beginning November 1 and ending the following October 31.

By the end of the month, the Director of Equalization shall receive from the Register of Deeds all real estate transfers for that month. The Director of Equalization shall be responsible for numbering the transfers with the card numbers.

All transfers must be submitted to the Department of Revenue according to the schedule in Admin Rule 64:05:01:06.

All transfers will be included in the statistical study unless proven that the transfer was not an arms-length transaction. SDCL 10-11-56 defines arms-length as a transfer of property offered on the open market for a reasonable period of time between a willing seller and a willing buyer with no coercion or advantage taken by either party.

Every transfer from the Register of Deeds to the Director of Equalization is to be accompanied by a Certificate of Value. The information on the Certificate and other verification must be used to determine if a sale is not an arms-length sale or if adjustments are necessary to the purchase price. **DO NOT DESTROY CERTIFICATES OF VALUE OR OTHER VERIFICATION INFORMATION UNTIL THE SALES ARE OUTSIDE THE TWO YEAR RATIO PERIOD.**

If a sale is rejected, adequate explanation must be provided on the transfer and verification information placed on file in the Director of Equalization's office.

Directors of Equalization are authorized to adjust purchase price to reflect the actual consideration for real property. The most common adjustments will be to subtract for personal property included in the sale and unique financing. Any adjustments to selling price must be explained adequately on the transfer and verification information placed on file in the Director of Equalization's office.

For the purposes of this report URBAN property will be considered all property within municipal boundaries. RURAL property will be all property outside municipal boundaries.

Remember, the more sales in the ratio study, the more confidence there is in the conclusions drawn from the study. Sales are vital to the appraiser in the quest for market value. The sale of a property provides an indication of its worth. The sale of several similar properties provides the appraiser with a good indication as to the value of similar properties that have not sold. However, the sales that the appraiser considers in providing an indication of those values must fit the definition of market value.

To assure that the sales being used to establish value fit within the definition of market value, the appraiser must validate sales and make adjustments when necessary. This will ensure that the sales being used are, in fact, proxies for market value.

Accurate and equitable assessments are an absolute necessity if the property tax burden is to be distributed fairly in the taxing jurisdiction. Tests must be performed to measure the accuracy of assessments. The primary test for measuring assessment performance is the ratio study.

Deed Types and Codes for Sales Ratio

Deed Type	Code
Abandonment	A
Administrator's Deed	AD
Condemnation	CM
Contract	C
Contract for Deed	CD
Corporate Deed	CP
Correction Deed	CR
Covenant	CV
Transfer Death Deed	DD
Easement	E
Executor's Deed	ED
Final Decree	FD
Foreclosure	F
Guardian's Deed	GD
Highway Use Deed	HD
Mineral Deed	MD
Other	OT
Patent	P
Personal Representative's Deed	PD
Probate	PR
Quitclaim Deed	QD
Sheriffs Deed	SD
Special Warranty Deed	SW
Tax Deed	TX
Termination of Joint Tenancy	TJ
Trust Deed	TR
Trustee's Deed	TD
Warranty Deed	WD

COUNTY RATIO CARD NUMBERS AND MOBILE HOME NUMBERS

COUNTY NUMBER	COUNTY	COUNTY NUMBER	COUNTY
01	Aurora	34	Hutchinson
02	Beadle	35	Hyde
03	Bennett	36	Jackson
04	Bon Homme	38	Jerauld
05	Brookings	39	Jones
06	Brown	40	Kingsbury
07	Brule	41	Lake
08	Buffalo	42	Lawrence
09	Butte	43	Lincoln
10	Campbell	44	Lyman
11	Charles Mix	45	McCook
12	Clark	46	McPherson
13	Clay	47	Marshall
14	Codington	48	Meade
15	Corson	49	Mellette
16	Custer	50	Miner
17	Davison	51	Minnehaha
18	Day	52	Moody
19	Deuel	53	Pennington
20	Dewey	55	Perkins
21	Douglas	56	Potter
22	Edmunds	57	Roberts
23	Fall River	58	Sanborn
24	Oglala Lakota	59	Spink
25	Faulk	60	Stanley
26	Grant	62	Sully
27	Gregory	64	Todd
28	Haakon	63	Tripp
29	Hamlin	65	Turner
30	Hand	66	Union
31	Hanson	67	Walworth
32	Harding	68	Yankton
33	Hughes	69	Ziebach

REAL PROPERTY CLASSIFICATION

Abstract Class “A” – Ag Land		*** “S” Denotes Owner Occupancy
AG - A	Land classified as agricultural without corporate limits.	
AG - SL	Land classified as agricultural without corporate limits being leased from the Commissioners of School and Public Lands.	
AG – A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	
NA – A1	Dwellings and Automobile garages on land classified as agricultural without corporate limits.	
NA – AM1	Manufactured home classified as real estate after June 30, 1999, on land classified as agricultural without corporate limits.	
AG – AC	Land classified as agricultural without corporate limits under commercial use.	
NA – AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	
Abstract Class “C” – Platted Land Outside City Limits		*** “S” Denotes Owner Occupancy
AG – C	Platted lots classified as agricultural without corporate limits.	
AG – C1	Improvements and structures on platted lot and acreages classified as agricultural without corporate limits, less dwellings and automobile garages.	
NA – C1	Dwellings and automobile garages on platted lots and acreages classified as non-agricultural without corporate limits.	
AG – CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved under commercial use.	
AG – CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	
NA – C	Platted lots and acreages without corporate limits.	
NA – C1	Improvements and structures on platted lots and acreages without corporate limits.	
NA – CM1	Manufactured home classified as real estate after June 30, 1999, on platted lots and acreages without corporate limits.	
NA – CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	
NA – CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	
Abstract Class “D” – Platted land in City Limits		*** “S” Denotes Owner Occupancy
AG – D	City or town lots and acreages classified as agricultural.	
AG – D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	
NA – D1	Dwellings and automobile garages on city or town lots and acreages classified as Non-agricultural.	
AG – DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	
AG – DC2	Improvements and structures classified as agricultural on city or town lots and acreages under commercial use.	
NA – D	Lots and acreages in city or town.	
NA – D1	Improvements and structures on city or town lots and acreages.	
NA – DM1	Manufactured home classified as real estate after June 30, 1999 on city or town lots and acreages.	
NA – DC	City or town lots and acreages improved or unimproved under commercial use.	
NA – DC2	Improvements and structures on city or town lots and acreages under commercial use.	

CODES USED IN RATIO PROGRAM

<u>Abstract Classes</u>				<u>Buildings</u>
A	20	CC+CC2	27	Low
A+A1	21	D	5	Fair
AC	22	D+D1	6	Average
AC2	23	DC	7	Good
C	24	DC+DC2	8	Very Good
C+C1	25			Excellent
CC	26			

MOBILE HOME TRANSFER TYPES

These are the TYPES of transfers that we see on the MH website. They are a guide as to why the title was changed. These are not necessarily rejects. You only need one reject reason in your remarks, so if it's a DUP the remarks should be "duplicate title". Keep it short, keep it simple.

- ABD Abandoned
- NTW Non-titled Watercraft
- OBL Operation by Law (applicant has a court order stating he/she is awarded the vehicle or the Attorney General's office confiscated a vehicle and is applying for a title or have sold the vehicle and the applicant is applying)
- OOS Out of State
- NEW Initial Title Issuance
- AMD Amend Title
- DUP Duplicate Title
- RTN Restore Title (No Transfer)
- RTX Restore Title for Transfer
- REP Repossession
- SWI Title Switching
- TRX Transfer
- URB Unpaid Repair Bill (The applicant has the vehicle because the owner never came to pick up the vehicle and pay the repair bill)

DUP and REP are automatic rejects on the MH portion of the site.

GUIDELINE FOR COMPLETION OF MOBILE HOME TRANSFERS

The data information is supplied to the Department from Division of Motor Vehicles, which is inputted by the County Treasurer.

Transfers for manufactured homes are treated the same as real estate transfers. They are just on a different form. All are considered good sales unless they do not meet the arms-length transaction criteria.

Upon receiving the transfers of manufactured homes from the Department of Revenue, information concerning the home needs to be completed. Also, verify the selling price and other information concerning the transaction.

It is **REQUIRED** to complete the following information on all manufactured home transfers

1. Selling Price
2. Assessed Value
3. Town
4. Township/Range
5. School District
6. Width
7. Length
8. Condition
9. Quality

If the sale is a reject – mark as such and state reason for reject. Review page 20 for valid reject reasons of sales. (Same as real estate)

VERIFY SELLING PRICE! Just because a manufactured home is going on real estate does not mean the selling price does not need to be verified. As with real estate, all information gathered is still of benefit to the DOE office.

Completion of the assessed valuation information will help in what is needed to do to the manufactured homes for the following assessment year.

New, Used or Moved manufactured homes purchased from a dealer are not rejects. Fill in all data and put in remarks “purchased from a dealer.” Assessed value is the value that would have been put on the home had it been there on the previous assessment date, using the same methodology used to value any other manufactured homes.

New, Used or Moved manufactured homes going on real estate are not rejects. Fill in all data and put in remarks “going on real estate.” Assessed value is the value that would have been put on the home had it been there on the previous assessment date, using the same methodology used to value any other manufactured homes.

Manufactured home as real estate and title transferring *

If the manufactured home is sold with the land, put information on the PT55 and submit with other real estate transfers. On the manufactured home transfer, refer to the sequence number on the PT 55 and reject the manufactured home transfer.

If the manufactured home sold is a building on leased site, it remains in the manufactured home transfer file. It is not a reject unless it meets the “not an arms-length transaction” criteria.

If the manufactured home is purchased out of state, it remains in the manufactured home transfer file. It is not a reject unless it meets the “not an arms-length transaction” criteria.

Manufactured homes can be EXEMPT from taxation but NOT EXEMPT from assessment.

This is only if the transfer comes through as a manufactured home transfer. If there was not a “title” transfer and it comes through on the real estate transfers, handle as a real estate transfer.

Examples:

1. Manufactured home trade-in: Reject Sale
2. Manufactured home bought off lot from and out of state dealer: Good Sale
3. Owner designed manufactured home: Reject Sale
4. Manufactured home amended or duplicate titles: Reject Sale

Details

1. County name (Select County from the drop down list)
2. Sequence Number – six digit field – the first two are the year of the transfer. The rest of the number is a sequential number supplied by the Department
3. Serial Number – of the manufactured home
4. Title Number – of the manufactured home
5. Title/Transfer Date
7. School District – Choose the number from the drop down list, when more than one district is involved use the school district number of where the headquarters is located or if none, where the majority of land lies. **(REQUIRED)**
8. Rev Code – Used by the Department
9. Notes – Used by the Department

Model / Make Information

10. Manufacturer
11. Make/Model
12. Home year
13. Home Width **(REQUIRED)**
14. Home Length **(REQUIRED)**
15. Home Sq. Ft.
16. Expando/Tipout Size
17. Expando/Tipout (W X L) Sq. Ft. – this is the square footage of any tipout or expando which is part of this manufactured home.
18. Addition size
19. Addition (W X L) Sq. Ft – this is for any additions to the manufactured home.
20. Quality – select from the drop down list; Low, Fair, Average, Good, Very Good or Excellent **(REQUIRED)**
21. Condition – select from the drop down list; Excellent, Very Good, Good, Average, Badly Worn or Worn Out **(REQUIRED)**

Value Information

22. Transfer Type – refers to the type of transfers for the manufactured home. See page 5 for a list of these codes.
23. Exemption – the manufactured home may be exempt from taxation due to: Military, Reservation, or Statute. If there is exemption please select from the drop down list.
24. Selling Price – of the manufactured home. **(REQUIRED)**
25. Assessed Value – of the manufactured home. **(REQUIRED)**
26. Confirmed By – select from the drop down list who confirmed the sale (grantor, grantee, real estate agent, etc.). This is NOT the person in the DOE office. Note “Sally Jones talked to the grantee Bill Smith” or “sale confirmed by grantee Bill Smith”
27. Township: Rural property – use the township number **(REQUIRED)**
Urban property – use the last 3 digits of the zip code
Select from the drop down list: **North** or **South**
28. Range: Rural property – range number
Urban property – leave blank
Select from the drop down list: **East** or **West**
29. Zip Code - select from the drop down list (if not listed, chose the one closest to it)
30. Reject Sale
31. Remarks – use this field freely and extensively, but professionally. Reasons for reject should be put here. **DO NOT** just put the word reject. Tell why. Remember these sales are to be judged just like the real estate. They are good unless it can be proven they are not arms-length transactions.

Seller Information

32. Name
33. Address
34. City
35. State – use the drop down to select State
36. Zip

Buyer Information

37. Name
 38. Address
 39. City
 40. State – use the drop down to select State
 41. Zip
 42. Reject Reason – this is used by the Department
- Ratio Guidelines 2017

INSTRUCTIONS FOR FILLING OUT THE PT 55

ITEMS TO BE COMPLETED BY

REGISTER OF DEEDS

ALL OF THE FOLLOWING INFORMATION IS REQUIRED ELECTRONICALLY

1. Sequence Number - this is the number of the real estate transfers as filed in the Register of Deeds office.

Begin with the number one (1) and number consecutively throughout the year. On January 1 of each year, restart the sequence number with the number one (1). If a sequence number is accidentally omitted, please make notation on certification form. DO NOT USE DUPLICATE NUMBERS AND NO LETTERS (such as 101A, 101B).

2. Year
3. Week – this identifies the week the transfer was filed
4. MO/YR - this identifies the month and year the transfer was filed
5. Parcel Number
6. County where transfer is registered
7. Register of Deeds number of book
8. Page number of book
9. Name of grantor (seller)
10. Grantors address
11. Grantees name (purchaser)
12. Grantees COMPLETE MAILING ADDRESS (SDCL 7-9-7)
13. Legal description that reasonably describes the property being transferred (SDCL 7-9-10)
14. Date filed in Register of Deeds office
15. Date of instrument (Found on Deed)
16. Type of Deed. If “other”, please specify. (See Chart on page 2)
17. Other
18. Exemption Number – Required (see page 24 for statute and list of exemptions)
19. Transfer fee
20. Stated consideration (Found on Certificate of Value)

After completing the above items:

- A. A transfer is to be completed for ALL real property transfers including contract for deeds, quitclaim deeds, assignment of contract for deeds, etc.
- B. The original certification form is to be retained by the Register of Deeds. The transfer information must be certified and distributed at the end of every month to the following:
 - a. County Auditor
 - b. Director of Equalization (along with Certificate of Value)
 - c. Department of Revenue

SDCL 7-9-10 Monthly report to tax officials of real estate transfers. It shall be the duty of the Register of Deeds in each county to keep in his office and to enter therein the name of the grantor and the grantee and a sufficient description of the real estate in each transfer to perfectly identify the same and, on the last working day of each calendar month, he shall certify to the Secretary of Revenue, County Auditor, and Director of Equalization a list of transfers for the current month.

INSTRUCTIONS FOR FILLING OUT THE PT 55

ITEMS TO BE COMPLETED BY

DIRECTOR OF EQUALIZATION

ALL OF THE FOLLOWING INFORMATION IS REQUIRED

1. **CARD NUMBERS** – All transfers are to be numbered individually. County number shall be that number assigned by the Department of Revenue as shown on page 3. Transfer information shall be numbered using a consecutive order. DO NOT USE A NUMBER MORE THAN ONCE. Each assessment year will cause to start renumbering from number one (0001). The last two numbers shall designate the assessment year. The numbers need to be zero filled. See below example:

EXAMPLE: Roberts County “D+D1” sale with instrument date of 5-1-16, date of filing 6-1-16. Card number is 57 - 0120 - 2016 [Roberts County (57) card number (0120) YEAR OF INSTRUMENT (16)]

2. **ASSESSMENT YEAR** – The assessment year is determined by the transfer’s Instrument date, which is that period beginning November 1 and ending the following October 31.

REMINDER: TRANSFER NUMBER YEAR, ASSESSMENT INFORMATION AND INSTRUMENT DATE MUST ALL BE THE SAME ASSESSMENT YEAR.

3. **INSTRUMENT DATE** – Date of transfer. Contract for Deed - list current date in the instrument date and note the original sale date in the remarks.
4. **ROD SEQUENCE NUMBER** – This is a six digit number. The first two numbers are the year the deed was filed in the Register of Deeds office. The last four are the sequence number assigned by the Register of Deeds. This needs to be zero filled (EX. Seq. No. 1 in 2016 should read 160001)
5. **ABSTRACT TYPE** – All transfers are to have a valid abstract type of property sold. (See pages 4 & 5)
6. **A – N – I** – All transfers are to have indicated if the property is A for ag or N for non-ag or I for irrigated
7. **REJECT** – If a sale has been determined to be a reject, enter it as such and make notations in REMARKS section as to reason for rejection. Remarks are MANDATORY for ALL rejects.
8. **FULL VERIFIED SELLING PRICE** – total compensation for property. If personal property was involved in the sale, deduct the consideration given for the personal property. Note the amount deducted in the REMARKS section.
9. **TOWNSHIP/RANGE** – All transfers must contain proper coding showing the location of the property. For property within corporate limits, use last three digits of the zip code (See page 32). For properties without corporate limits, use appropriate township and range number. If property lies in more than one township/range, use township/range of where headquarters is located. If no headquarters use township/range of where majority of land lies.
10. **RANGE** – Range NUMBER of rural property. If urban property, code “00”.
11. **TOTAL ACRES** – Total acres being transferred must match total acres on soil form (PT 21A).
12. **ASSESSED VALUES** – this is the assessed value as was applicable on the previous assessment date (AS DETERMINED BY DATE OF INSTRUMENT). The assessment data is to include any exemptions and reductions due to discretionary, which have been given to structures. Reminder: For sales with structures, check page 11 for limiting value of buildings details.
13. **SCHOOL DISTRICT** – Enter the school district number (Refer to section beginning on page 36.) When more than one district is involved, use the school district number of where the headquarters is located or, if none, where the majority of land lies.
14. **REMARKS** – The “remarks” section is to be used to explain reason for rejecting a sale, adjusting purchase price, and for limiting value application. Note in remarks if sale involved irrigated Ag land and designate as “I” (as in point 6 above). See page 20 for valid reject reasons. NO ABBREVIATIONS!

BUILDING AND PROPERTY INFORMATION

This should be used to help analyze the sales data. If there are any questions on this subject, please contact the your field staff.

LIMITING VALUES AND EXCLUSION OF BUILDING VALUES (A GUIDELINE)

In order for the assessor to determine whether rural sales should be considered as bare land sales for sales ratio purposes only, he/she must remove the influence of negligible structure and improvement values, which are not considered in the market value of the property at the time of sale.

Limiting value applies only to structures or improvements which are basically obsolete or of little importance to the operating unit and consists of the entire structure or improvement value in the sale. Examples of negligible structures would be an isolated out building or granary or an obsolete building site.

Sales of agricultural land with buildings having a structure or improvement value equal to or less than the limiting value of \$5,000 should be considered as abstract class A for sales ratio purposes. The transfer information form should include only the land value in the assessment portion and a note in the remarks section should state the structure or improvement value and that the value was under the limiting value.

As a reminder, if a BUILDING is OCCUPIED, the sale must be used as land with improvements, regardless of the building value.

UTILITY VALUE

In order for the assessor to determine whether urban sales (land with structures or improvements) should be considered as bare land sales for sales ratio purposes only, he/she must determine the utility value of the structures and improvements located on the land.

If all the structures and improvements involved in the sale lack utility are obsolete, and it is evident that no value consideration was given to them in the sale price, then the sale should be considered as a bare land sale. The transfer information should include only the land value in the assessment value portion and a note in the remarks section should state the structure or improvement value and that no apparent consideration was given for the structures or improvements in the sale price.

As a reminder, if a STRUCTURE is OCCUPIED, the sale must be used in the land plus improvements category, regardless of the structure's utility value.

NOTE: The limiting and utility value procedures above are for sales ratio study purposes only. Meaning that they do not affect the current assessment of the property.

OUT OF RATIO PERIOD

Deeds filed with a date of instrument **prior to** November 1, 2012 can be considered as out of ratio period and rejected for such.

For transfers considered "out of ratio period", complete the assessment data with current assessment year information and note actual date of instrument in the remarks section.

Any instrument filed with an instrument date of **November 1, 2012 and after** cannot be rejected as out of ratio period. All pertinent data must be completed. Verify the transaction in the same manner as all other transfers. The assessment data must be completed with the assessment information pertaining to the year of the sale.

KEEPING VALUES ON PROPERTY RECORD CARDS

The property record card is a continuous record of the values of the property. Each year the current year value needs to be recorded on the property record card for each legal description.

64:04:01:09. Property cards required -- Must show full and true value. A director shall prepare and maintain a property card for each property in the director's jurisdiction. The card shall show the full and true value of the property described. All property within the county must be recorded on the property cards provided by the department. Residential property and mobile home property shall be listed on PT-24, commercial property shall be listed on PT-25, and rural property shall be listed on PT-28. For those counties using the Marshall and Swift software program, a printout with the information concerning a structure may be attached to the property card. A computer-generated property record which includes the information required on the applicable property card is acceptable in lieu of a property card.

INUNDATED FARMLAND

On the assessed value information for the sale, use the value after making the adjustment for the inundation. In the remarks, show the value prior to making the adjustment for inundation in the remarks section.

MEANDERED WATERS

Follow the original survey but go and inspect the land. If it is under water, then it would be a valid adjustment.

PARTIAL INTERESTS TRANSFERRING

This is when more than one transfer pertains to a single property sale, such as three transfers, each showing one-third interest in a property.

The first one-third and the second one-third would be rejects. Once the third one-third is filed, it is a complete transfer of the property and would be a good sale (unless it does not meet the arms-length transaction definition).

All three will show the total selling price. All three will show the total assessed values. All three will have the soil data completed for the entire acreage being transferred. The "good sale" shall show the card numbers of the other "parts" of the sale showing the total interest has been transferred.

NOTE: Until all three instruments have been filed in the courthouse, it is not a good sale.

SPLITS

The following applies for ratio study purposes only. DO NOT change assessment records on splits until the following assessment date.

If a property is "split" during the assessment year, the sales information needs to be submitted just the same as any other transfer. Do not wait until the end of the year to submit the splits.

The Director of Equalization may want the property record cards "flagged" so the new valuation can be determined for the following assessment year, but that does not need to hold up submitting the transfer information.

If a property is split for the purpose of the platting off and selling of lots, there will not be a current assessed value for those new lots. Reject the sales for "New plat with no value for current assessment year", use \$1.00 for the land value and submit the transfer.

PROPERTIES WITH PREDETERMINED VALUES

The information on the transfer, including the soils data if applicable, must pertain to only the property being transferred. The assessed value will be the proportionate amount being transferred based on how the original assessment was established. BUT - - the assessment on the part transferring and the part not transferring must equal what the original assessment was on the whole.

Example – 100 front foot city lot - assessed on front foot basis - 30 feet transferred - assessed value on the land for the ratio study purposes is 30% of the original 100 feet assessment.

Example – 40 acres of a 160 acre tract transfers - assessed on soil survey - recalculate the 40 acres and give it the value based on current productivity. The 40 acre transferred and the 120 acre not transferred assessments must total to the original 160 acre assessment. (Soil data that comes in must equal the 40 acres being transferred).

MORE THAN ONE TYPE OF PROPERTY

If a deed is filed which contains more than one type of property, it presents a problem. A deed may have property within and without corporate limits OR a deed may contain residential and commercial property. These can be used as a good sale, but be very cautious.

First try to verify selling price of the different classes, such as residential vs. commercial, within corporate limits vs. outside corporate limits. If you can verify the different parts, then make more than one sale. Put the assessment and selling price of the residential sale together as one sale and put the assessment and selling price of the commercial part as another sale. As to putting these two (or more) sales into the computer system, will need to make another sequence number since there is only one received from the ROD. Make a note in the remarks that the sales are related.

Example: Seq. No. 17-0525 is for a commercial and residential property transfer. Make sequence number 17-0525 for the commercial sale. Make Seq. No. 17-9525 the residential sale. In the remarks say this sale is the residential part of Seq. No.17-0525.

Use the same procedure for separating within and without corporate limits. If the property is all one type, just part of it is within corporate limits and part is without corporate limits, it can still be a good sale. Just choose if the sale is going to be considered as an urban or a rural sale.

Example: Transfer includes property within corporate limits and without corporate limits. It is all commercial property. If it meets the arms-length transaction, consider it a good sale. Choose if it is a rural or urban sale. (Suggestion – base the decision on where the buildings are located or where the majority of the land lies.)

CONTRACT FOR DEED

The initial filing of a Contract for Deed has the potential to be a “Good” sale. For unfiled contracts use the original contract date as the date of instrument, use assessed values from that year, and reference the date of the deed in the remarks.

If the instrument is prior to November 1, 2012 use the original contract date as the instrument date and reference the date of the deed in the remarks. But use current year assessed values and reject for being “out of ratio period”.

The completion of a contract for deed is a “Reject” sale. Don’t use “warranty deed” as the reject reason as this is not enough. You must also include the original contract date and sequence number. You may also use the book and page number but when you do this, also notate the original sequence number as the public may wish to see the original filing of the contract for deed.

FORECLOSURES

The transfer from the Owner to the Bank is always a reject sale. The owner had no choice but to give the home to the bank.

The transfer from the bank to the new owners has the potential to be a good sale. Normal “arm’s length transaction” rules apply.

VERIFICATION PROCESS

This is the most important part of the whole process. If the data does not have the correct selling price, correct date of instrument, etc., no one will have the correct data for making decisions.

If the selling price of the different classes cannot be verified, question the buyer and seller as to what they were looking at buying. If the majority of the property is commercial, it is probably a commercial sale. Ask if the residential property had any bearing on the purchase.

If both types of the property had a significant effect on the sale and the selling price cannot be separated, reject the sale as “more than one classification of property involved in sale”.

BUT - - be very careful in applying the information that is given. Adjusting for personal property, financing, crops, etc., can be subjective and difficult to judge.

Each county should have a file on proper procedures on verification, how adjustments are made, etc. If not, contact the field person designated for the county for assistance.

Additional information on adjusting sale prices can be found in the IAAO publication pgs. 576 – 583; *Property Appraisal and Assessment Administration*.

For sales of splits, partial interests, multiple types of property, and so on: DOCUMENT. DOCUMENT. DOCUMENT

ALLOWABLE ADJUSTMENTS FOR SALES RATIO STUDY

Adjustments for sales is permitted by Administrative Rule 64:05:01:02.01

Any adjustments made to selling price on any sale must be explained in the remarks section of the ratio card and documentation must be retained in the assessor's office until such time the sale has been audited by the Department of Revenue.

1. Personal Property - if personal property was involved in the sale and the value of the personal property can be determined, this value is to be subtracted from the selling price.
Planted crops can be considered personal property when crop is already planted when sale occurs. However, it must be taken into consideration the cost to plant for the seller, income of buyer for harvesting crops and the cost of harvesting.
2. Points - normally stated as percent of mortgage/loan. When buyer pays points to the lender, no change in selling price. When seller pays points, the buyer is actually receiving a preferred interest rate. This is to be added to the selling price.
3. Interest rates - if interest rate is less than the going rate of interest, the "present worth" of the difference in rates would be subtracted from the selling price. If the interest rate is more than the going rate of interest, the "present worth" of the difference would be added to the selling price. (computation shown on page 577 of "Property Appraisal and Assessment Administration" book)
4. Government payments - some land purchases are influenced by the income received by idling the land. Great care is to be taken when adjusting these sales. First determine if the payments influenced the seller and/or buyer in any way. If so the adjustment to be made must consider the payment and the probable income if a crop had been planted. A suggested way of adjusting these sales is (selling price - payment + income of crop most likely to be planted - costs of planting and harvesting crop).

MOST IMPORTANT – VERIFY-VERIFY-VERIFY

Before any adjustments to selling prices, ensure the information is correct. The only way to do that is through good verification processes. Review the information from the sale including any verification material to determine if it meets the arms-length transaction criteria. Do not rely solely on the Certificate of Value. Communicate with the buyer and/or seller concerning all conditions of the property transfer. The more that is known, the better the decisions and judgments.

INSTRUCTIONS FOR SOIL INFORMATION

SOIL INFORMATION MUST BE SUBMITTED AT THE SAME TIME AS TRANSFER INFORMATION.

Soil information must be submitted for ALL A or A+A1 “good” sales and shall be submitted with the transfer information. In addition, soil information shall be provided for other A + A+A1 sales that have a transfer fee or stated consideration greater than \$1.00. If the sale is an A+A1 (class 21) sale, the building assessed value, including exemption, shall be noted in the appropriate space.

Sales that are rejected are not required to have soils data uploaded.

Acres of soil information must match the acres being transferred

SOIL SURVEY

Show map units of property. Show acres as they are being assessed (crop/range). If a sale consists of more than one parcel; combine acres of like map units.

<u>Example</u>	NE ¼	NW ¼	Combined
	AAA 25	AAB 16	AAA 25
	AAB 40	TBA 42	AAB 56
	PBA 15	TEA 22	PBA 15
			TEA 22
			TBA 42

ROAD ACRES

The number of acres on the transfer information and the soil information is the number of acres involved in the transaction. Both of these would show the total number of acres being transferred regardless if the acreage contains roadway acreage, and a notation should be made as to the number of roadway acres included. The soils used for roads, should be the actual soils. There is no soil named “road”.

EXAMPLE 1 The property being transferred is the N2NW4 (80 acres) which consists of 79 acres of farm land and 1 acre of road. The transfer and soil information would show 80 acres being transferred Such as:

AAB	35 Acres
ABA	40 Acres
GP	5 Acres
TOTAL:	80 Acres

EXAMPLE 2 The property being transferred is the N2NW4 less Hwy Lot H-1 which consists of 79 acres of farm land. (Lot H-1 is approximately 1 acre). The property being transferred consists of only 79 acres in that the Hwy Lot H-1 is not a part of this transaction.

Soil data is to be valid map units as appears on the current Table I and II information received from the Department of Revenue.

CALCULATING WEIGHTED RATINGS

Map Symbol	Acres	Rating	Weight
CCA	50	0.661	33.050
CCB	38	0.564	21.432
CCC	42	0.511	21.462
CCD	30	0.673	20.190
Total Acres			
	160	Weight	96.134

Weighted Rating = Weight/Acres

Weighted Rating = 96.134/160

Weighted Rating = 0.6008375

Weighted Soil Rating & Marshland Ratings

County	Marsh Rating	Date of Publication	Table Date	Co Wgt Rating
Aurora	0.100	September-80	July-92	0.652260
Beadle	0.100	September-79	July-92	0.708887
Bennett	0.129	May-71	February-83	0.483390
Bon Homme	0.340	January-83	July-92	0.731904
Brookings	0.100	December-58	June-89	0.677638
Brown	0.050	April-93	June-89	0.662986
Brule	0.100	December-85	November-92	0.672270
Buffalo	0.100	December-85	November-92	0.558700
Butte	0.298	August-76	February-93	0.438500
Campbell	0.100	October-79	February-93	0.582175
Charles Mix	0.100	February-82	November-92	0.642440
Clark	0.100	1999	June-04	0.624070
Clay	0.120	May-53	August-99	0.675660
Codington	0.206	December-66	April-83	0.752570
Corson	0.100	July-95	May-93	0.431688
Custer	0.100	9-90 Black Hills Part 5-96 Prairie Part	February-93	0.369498
Davison	0.160	January-74	May-93	0.707142
Day	0.100	August-97	July-96	0.631301
Deuel	0.183	November-97	November-03	0.680376
Dewey	0.100	July-79	January-86	0.503590
Douglas	0.100	June-81	February-86	0.699270
Edmunds	0.160	September-77	September-92	0.678200
Fall River	0.100	April-82	February-85	0.484560
Faulk	0.100	January-84	October-91	0.743862
Grant	0.100	December-79	August-86	0.663060
Gregory	0.100	August-84	July-87	0.504130
Haakon	0.100	1998	July-01	0.486044
Hamlin	0.100	June-05	April-92	0.691354
Hand	0.170	1963	April-84	0.662520
Hanson	0.190	August-78	July-88	0.675000
Harding	0.100	December-88	November-89	0.331060
Hughes	0.100	January-75	October-83	0.670060
Hutchinson	0.100	August-78	March-91	0.775325
Hyde	0.100	1998	February-04	0.562980
Jackson	0.100	7-87 North Part 7-69 South Part	October-85	0.466160
Jerauld	0.187	September-94	November-93	0.646670
Jones	0.100	1999	May-09	0.477500
Kingsbury	0.100	November-97	January-00	0.643140
Lake	0.160	December-73	August-85	0.775630
Lawrence	0.100	August-79	April-86	0.446580
Lincoln	0.201	June-76	January-86	0.771200
Lyman	0.160	May-87	August-87	0.546080
Marshall	0.200	June-75	February-87	0.606430
McCook	0.100	February-80	January-86	0.715450

Weighted Soil Rating and Marshland Ratings

County	Marsh Rating	Date of Publication	Table Date	Co Wgt Rating
McPherson	0.090	October-81	July-84	0.537390
Meade	0.100	1-86 North Part 7-78 South Part	February-91	0.452570
Mellette	0.100	February-75	October-86	0.490840
Miner	0.150	December-84	July-87	0.727120
Minnehaha	0.100	June-64	July-00	0.683690
Moody	0.100	April-89	May-91	0.753733
Oglala Lakota	0.100	April-71	March-85	0.462890
Pennington	0.270	9-90 Black Hill Part 5-96 Prairie Part	November-05	0.468640
Perkins	0.100	May-80	January-01	0.447700
Potter	0.150	October-85	October-91	0.638837
Roberts	0.120	May-77	June-83	0.651250
Sanborn	0.100	December-80	May-83	0.737670
Spink	0.100	June-54	August-01	0.626643
Stanley	0.183	September-80	August-87	0.437440
Sully	0.160	March-75	August-91	0.749060
Todd	0.100	May-74	May-84	0.521970
Tripp	0.150	June-79	January-87	0.565580
Turner	0.100	November-82	February-91	0.759470
Union	0.196	June-78	April-87	0.705460
Walworth	0.100	April-81	May-86	0.632230
Yankton	0.100	August-79	September-92	0.667430
Ziebach	0.100	March-90	July-87	0.431170

Sales Ratio Remarks for Rejection

All transfers will be included in the statistical study unless proven that the transfer was not an arms-length transaction.

Review transfer information for possible rejection. Any sale marked as a reject MUST have, in the remarks section, the reason for the rejection.

The following will be accepted as per SDCL 10-11-56:

1. **Not on the open market.** "Open market" meaning the property was made known to be for sale to anyone. It could be advertised by word of mouth, for sale signs posted on the property, by ads in newspapers, magazines, shopper's guides, or listed with a Realtor.

Can also be used:

- 1) Terminating Joint Tenancy
- 2) Terminating Life Estate
- 3) Title Transfer Only
- 4) No Money Exchanged
- 5) Adding or Removing Wife/Husband Name
- 6) Foreclosure/Bankruptcy/Repossession

2. **Not on the open market for a reasonable length of time.** This implies that the property be exposed on the market long enough to find a buyer. Reasonable length of time will most likely be different from one type of property to another and from one location to another. It may also change due to economic conditions. Must know the market.
3. **Not a willing seller or buyer.** This would include forced sales such as foreclosures, in lieu of foreclosures, debt settlements, anything that would indicate abnormal pressure to sell or buy.
4. **Not possible to adjust sales price for factors** related to sale which affect the sale price but which do not reflect the actual value of the real property. This relates to adjustments for personal property, registered mobile homes, special financing and other non-realty items included in the selling price. The first option is to always try to make the appropriate adjustment. If unable to do so after an honest attempt, the sale should be rejected.

In addition, Department of Revenue Administrative Rules, Title 64, allow for sales to be rejected from the ratio study for these reasons:

1. 64:05:01:03:01, **Change in use.** Such as a change from agriculture to non-agriculture or residential to commercial. However, the change must increase or decrease the assessed value of the property for the next assessment year by at least 10 percent.
2. 64:05:01:03:02, **Major physical change**, if the physical change happened after November 1 and before the sale date, and the value changed by at least 10%, then it may be rejected. Just because there were improvements done two/three years ago and those improvements were not reflected in the assessment is not a reason for rejection. ****Bad assessment does not constitute a "major physical change"!!****

The following will **NOT** be accepted:

1. Out of Ratio Period - This does not include any sale with an instrument on or after 11-1-2012.
2. Not an arms-length transaction - We will need to know why it is not considered an arms-length transaction.
3. Family/Relationship - Sale needs to be verified that it is not an arms-length transaction or an open market sale.
4. **Abbreviations** - Please type out all remarks in full.

Procedure for Submitting and Auditing Sales Data

Goal and purpose of the audit:

To provide an accurate listing of verified arms-length transactions by agricultural and non-agricultural properties.

How to accomplish this goal:

All assessing personnel are reminded that we must comply with the Uniform Standards of Professional Appraisal Practices (USPAP), even though we may not have a State General Appraisers License.

REGISTER OF DEEDS

Record all transfers pertaining to real property. Each transfer is to have its own sequence number for the calendar year. Sequence numbers MAY NOT include letters (such as 101A, 101B)

At end of month, certify the transfers and the number of transfers processed for the month to the Department of Revenue, stating the sequence numbers used for that particular month.

Also at end of month, if not sooner, submit these transfers to the Director of Equalization.

DIRECTOR OF EQUALIZATION

Data must be electronically uploaded in the format as prescribed by the Department of Revenue Sales Ratio Program.

Before submitting information, CHECK:

1. All transfers are properly numbered
2. All information is complete for ALL sales
3. All rejects are clearly noted as such & have valid reject reasons in the Remarks section.
4. All class "A" and "A+A1" sales have soil information completed and attached

According to Admin Rule 64:05:01:06, data shall be transmitted to the Department as such:

- November through April transfers are due June 1st
- May and June are due by August 1st
- July and August transfers are due by October 1st
- September and October are due by December 1st

Monthly submissions are also accepted.

Sales are to be verified using certificate of value, letter to buyer/seller, and/or phone call to buyer/seller or contact with party(s) involved in transaction. The Director of Equalization should have procedures established to do this. (It can be noted in the remarks section how the sale was verified for reference.)

All verification documentation must be kept on file in the assessor's office until after the sale has been audited. (It is advised to keep three years of sales information on file before destruction.)

DEPARTMENT OF REVENUE

County will be contacted for any missing information soon after receipt of data. Transfers submitted improperly and/or incomplete will be questioned.

Before any final audits are done, ALL sales information for the current assessment year must be received by the Department. This means anything that was filed in the Register of Deeds office November 1 through October 31. This is done by checking sequence numbers as received from Register of Deeds vs. sequence numbers as received from Director of Equalization.

ADMINISTRATIVE RULES

Sales to be used for determining current year level of assessment

64:04:01:21. Sales included in analysis. A Director of Equalization and the Department of Revenue may only consider sales transactions which have been filed with the register of deeds prior to the legal assessment for the assessment year in issue.

64:04:01:09. Property cards required -- Must show full and true value. A director shall prepare and maintain a property card for each property in the director's jurisdiction. The card shall show the full and true value of the property described. All property within the county must be recorded on the property cards provided by the department. Residential property and mobile home property shall be listed on PT-24, commercial property shall be listed on PT-25, and rural property shall be listed on PT-28. For those counties using the Marshall and Swift software program, a printout with the information concerning a structure may be attached to the property card. A computer-generated property record which includes the information required on the applicable property card is acceptable in lieu of a property card.

SALES RATIO

64:05:01:01. Definitions. Terms used in this chapter mean:

1. "Appraisal-assessment ratio," the ratio between an appraisal done by department personnel and the assessment on a particular piece of property;
2. "Assessed value," the market value;
3. "Assessment year" and "ratio year," the period beginning November 1 and ending October 31 of the following year;
4. "Full and true value," the market value;
5. "Market price," the price paid for a property regardless of pressure, motive, or intelligence;
6. "Market value," the most probable sale price of a property, in terms of money, which a property will bring if exposed for sale in the open market, allowing a reasonable time to find a purchaser who buys with full knowledge of all the uses to which it is adapted and for which it is capable of being used;
7. "Principle of substitution," the rule by which the value of a replaceable property tends to be set at the cost of acquisition of an equally desirable and valuable substitute property, assuming no costly delay is encountered in making the substitution;
8. "Sales ratio," an analysis showing the relationship of the full and true value to the selling price of real estate and real estate investments or the full and true value to the selling price of mobile homes;
9. "Significant changes in market conditions," those changes that were unforeseen at the time of the appraisal that had a negative or positive effect on the value of property on a county-wide basis;
10. "Typical," that which occurs most often.

64:05:01:02. Directors to record sales information. County directors shall record sales information on real estate sales cards for each real estate sale and on mobile home sales cards for each mobile home sale. Such information shall be taken from real estate transfer forms furnished monthly by the county register of deeds and the mobile home sales cards furnished by the department.

64:05:01:02.01. Annual sales ratio audit. The Director of Equalization may adjust the selling price of a property for the annual sales ratio audit if the real estate sale or transfer form or the mobile home sale or transfer form is accompanied by documentation showing special and unique financing or that personal property was included in the sale.

64:05:01:03. Sales proven to be unusable shall be mailed to department. Any abstracted sale proven to be unusable in the sales ratio study through the verification process for the reasons listed in SDCL 10-11-56 shall be mailed to the department, marked as a reject. Documentation of a rejected sale must be on file in the office of the Director of Equalization.

64:05:01:03.01. Exclusion from sales ratio study – Change in use. To exclude a sale from the sales ratio study because of a change in the use of the property between the legal assessment date and the date of the sale, the change must increase or decrease the assessed value of the property by at least ten percent.

64:05:01:03.02. Exclusion from sales ratio study – Major physical change. To exclude a sale from the sales ratio study because of a major physical change in the property between the legal assessment date and the date of the sale, the change must increase or decrease the assessed value of the property by at least ten percent.

64:05:01:05. Real estate sales cards and mobile home sales cards to show assessed value. Real estate sales cards must show the assessed value of that property based on the assessment of the property for the assessment year in which the sale took place. Mobile home sales cards must show the assessed value of the mobile home based on the current year assessment prior to adjustments for late listing penalties or prorating.

For sales with instrument date of more than five years, and with verified selling price of more than one dollar and stated consideration of more than one dollar, the current year assessed value may be used, with the one dollar sale or current assessed value noted on the sales card information.

64:05:01:06. Time for filing. The Director of Equalization of each county shall verify real estate transfers and transmit the data to the department as follows:

Transfers Filed in Register of Deeds During Month of	Submit to Department of Revenue On or Before
November, December, January, February, March, April	June 1
May, June	August 1
July, August	October 1
September, October	December 1

The Director of Equalization shall verify each transfer of any manufactured home and transmit the data to the department within 30 days after receipts of the transfer information.

SALES RATIO STATUTES

10-11-54: Directors of equalization to report data on assessed valuation and sales to state department.

The Secretary of Revenue shall require all county Directors of Equalization to report to the Department of Revenue, data on assessed valuation and sales for such periods and in such form and content the Secretary of Revenue may require.

10-11-55: Annual studies by department of assessment to sales ratios.

The Secretary of Revenue annually shall prepare and publish comprehensive assessment to sales ratio studies of the average level of assessment, the degree of assessment uniformity, and the overall compliance with assessment requirements for each class of property in each county in the state.

10-11-56: Arms-length transactions included in departmental studies.

Any sale which has been verified to be an arms-length transaction shall be included in the annual study. For purposes of this section, the term, arms-length transaction, means the transfer of property offered on the open market for a reasonable period of time between a willing seller and a willing buyer with no coercion or advantage taken by either party. The Director of Equalization shall analyze each sale to eliminate factors related to the sale which affect the sale price but which do not reflect the actual value of the real property.

10-11-57: Assessed valuation used in application of studies to agricultural land.

In order to determine the ratio for agricultural land assessed pursuant to § 10-6-33.1, the Secretary of Revenue shall compare the assessed valuations on properties used for tax purposes in the year sold with the agricultural values of those properties as determined under §§ 10-6-33.1 and 10-6-33.2.

10-11-58: Computation of median level of assessment in each county.

In order to determine the average level of assessment in each county the Secretary of Revenue shall compute the median ratio. The median ratio is the middle value in the array of ratios of assessed valuations to sales, from the highest to the lowest for the current year and one year preceding the assessment year. If there are fewer than ten sales, medians may, in the case of agricultural land, be determined by bridging sales information from adjoining counties or in the case of nonagricultural land from other municipalities.

10-11-59: Computation of coefficient of dispersion for each county.

In order to determine the degree of assessment uniformity and compliance in the assessment of property within each county, the Secretary of Revenue shall compute the coefficient of dispersion. The coefficient of dispersion is the percentage which the average of the deviation of the assessment ratio of individual sale properties bears to their median ratio.

10-11-60: Publication of findings from assessment to sales ratio studies.

The Secretary of Revenue shall publish annually the findings of the assessment to sales ratio study along with whatever additional information he shall determine necessary to equalize and evaluate assessment of property in South Dakota.

10-11-65: Appeal from assessment to sales ratio studies.

Any person, firm, corporation, public or private, taxing district, or state department interested, may appeal from the assessment to sales ratio studies prepared by the Department of Revenue pursuant to § 10-11-55 to the Office of Hearing Examiners in the manner prescribed in chapter 10-11 for taking appeals from decisions of the county board of equalization.

INUNDATED FARMLAND

10-6-33.21: Assessed value of inundated farmlands--Classification.

If an application is submitted pursuant to § 10-6-33.22, the Director of Equalization shall take into consideration and make adjustments in setting the assessed value for agricultural land which has been inundated by floods and is not farmable during the past three growing seasons. The Director of Equalization shall use the marshland soils rating classification pursuant to §§ 10-6-33.2 and 10-6-33.7 to determine the assessed value of the acreage inundated and not farmable.

10-6-33.22: Request for special assessment for inundated farmland--Time limit--Description of land.

If agricultural land has been inundated by floods and was not farmable during the past three growing seasons, any landowner or the landowner's agent or attorney may request the Director of Equalization to specially assess the land for the purpose of taxation by submitting an application before November first. The landowner or the landowner's agent or attorney shall describe on the application the portion of the agricultural land that has been inundated by floods and was not farmable during the past three growing seasons.

CERTIFICATE OF REAL ESTATE

7-9-7: Names, addresses, and descriptions required in recorded instruments--Certificate of value. No Register of Deeds may accept for record in the office of the Register of Deeds:

1. Any deed, affidavit terminating joint tenancy or life estate interests, or oil, gas, or other mineral lease that does not include the names of the grantor and the grantee or the lessor and the lessee, the names of the joint tenant, the post office address of the grantee or lessee, and a legal description of the property conveyed or leased;
2. Any mortgage that does not include the names of the mortgagor and the mortgagee, the post office address of the mortgagee, a legal description of the property, and the amount of the mortgage and when it is due;
3. Any assignment of mortgage or oil, gas, or other mineral lease that does not include the names of the assignor and the assignee, the post office address of the assignee, and a legal description of the property;
4. Any deed or contract for deed dated after July 1, 1988, used in the purchase, exchange, transfer, or assignment of interest in real property that is not accompanied by a certificate of value containing the name and address of the buyer and seller, the legal description of the real property, the actual consideration exchanged for the real property, the relationship of the seller and buyer, if any, and the terms of payment if other than payment in full at the time of sale; or
5. A transfer on death deed, pursuant to §§ 29A-6-401 to 29A-6-435, inclusive, is exempt from completing and submitting the certificate of value as set forth in subdivision (4) of this section.

EXEMPTIONS FROM TRANSFER FEE

43-4-22: Exemptions from real estate transfer fee. The fee imposed by § 43-4-21 does not apply to any transfer of title:

1. Recorded before July 1, 1968;
2. By or to the United States of America, this state, or any instrumentality, agency, or political subdivision of either;
3. Solely in order to provide for or to release security for a debt or obligation;
4. Which confirms or corrects a deed previously executed and recorded;
5. Between husband and wife, or parent and child with only nominal actual consideration therefor;
6. On sale for delinquent taxes or assessments, sheriffs' deeds, other deeds issued in foreclosure actions or proceedings or deeds issued in lieu of foreclosure actions or proceedings;
7. On partition;
8. Pursuant to any mergers or consolidations of corporations or limited liability companies or plans of reorganization by which substantially all of the assets of corporations or limited liability companies are transferred;
9. By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;
10. Pursuant to decrees of distribution entered in any decedent's estate;
11. Between an individual grantor, or grantors, and a corporation, where the grantor or grantors and the owner of the majority of the capital stock of the corporation are the same person;

12. Between any corporation and its stockholders or creditors, or between any limited liability company and its members or creditors, if to effectuate a dissolution of the corporation or limited liability company it is necessary to transfer the title of real property from the corporate entity to the stockholders or creditors;
13. On cemetery lots and grave sites;
14. Between an individual grantor, or grantors, and a limited or general partnership if the grantor or grantors and the owner of the majority interest in the limited or general partnership are the same person;
15. Between a fiduciary and a beneficiary of the fiduciary or between a fiduciary and a third party, if the transfer or conveyance is to accommodate the fiduciary relationship;
16. Between individuals, regardless of the relationship, if the conveyance is an absolute gift without consideration of any kind in return for the conveyance;
17. Pursuant to a decree of divorce, annulment, or separate maintenance or pursuant to a settlement agreement approved or adopted by a decree of divorce, annulment, or separate maintenance;
18. For which no consideration was given;
19. Between any Limited Liability Company and its members.

DEFINITIONS

Of particular importance in any sales ratio study is a clear understanding of definitions used in the analysis. This is especially true for South Dakota because of the unique nature of some of its property tax laws.

Appraisal: An opinion by a qualified appraiser of the estimated value of real property. Elements of the analysis include: preliminary survey and planning; collection of data; application of cost, comparative sales, or income approaches; correlation and reconciliation of indicated values; and the final value.

Arm-length Transaction: A real estate sale between two unrelated, knowledgeable parties, neither of whom is under abnormal pressure from the other and each is attempting to maximize his gains.

Assessment Level: The level of assessment after application of any fractional assessment ratio, partial exemption, or other adjustment.

Assessment Uniformity: The degree to which properties within a specific class or county are assessed at equal percentages of market value. The most common measure of uniformity is the coefficient of dispersion.

Coefficient of Dispersion (COD): The average absolute deviation of all assessment/sales ratios from the chosen measure of central tendency expressed as a percentage of the measure of central tendency. The lower the coefficient of dispersion the more uniform the assessments are.

Coefficient of Variation (COV): The standard deviation expressed as a percentage of the mean.

Confidence Interval: The interval within which the population parameter (true median, mean, etc.) will be found in relation to the statistic from the sample data (the ratio study median, mean, etc.). This interval varies in relation to the confidence level desired, i.e. 90%, 95%, 99%, etc.

Confidence Level: The certainty that the statistician has in his confidence interval including the true parameter (true median, mean, etc.) of the whole population, i.e. all property in the county.

Date of sale: The data on which the real property sale was agreed to. The data of recording may be used as a proxy for the date of sale. (See Transaction Date)

Deed Recordation: The process of registering a real property sale with the county recorder's office.

Dispersion: The degree to which data are distributed around a measure of central tendency. Measures of dispersion include the range, average deviation, standard deviation, coefficient of dispersion, and coefficient of variation.

Dollar – Weighted Mean (DW M): The measure of central tendency weighted by the dollar value of each entry. It is calculated by dividing the sum of all the adjusted assessments by the sum of all the adjusted sales prices.

Factoring: The process by which all assessments or a group of assessments are adjusted to meet the legal level of assessment. Factoring is considered appropriate when coefficients of dispersion are relatively low. The correct factor is calculated by dividing the target level of assessment by the current level of assessment.

Intangible Property: The non-physical evidence of ownership and of property rights such as patent rights, copyrights, notes, mortgages, deeds of trust, and stock certificates.

Mann-Whitney Test: A test that seeks to determine whether the differences in values between two sets of data from population are statistically significant.

Mean: The result of adding all the values and dividing by the number of values.

Measures of Central Tendency: Those statistics which measure the tendency of ratio data to center about a typical or central value. Measures of central tendency include the median, the mean, the mode, and the dollar-weighted mean.

Measures of Variability: Those statistics which measure the amount of dispersion, variability, or dissimilarities of ratio data. Some measure absolute differences, while others measure relative variability. Included as measures of variability are the range, average absolute deviation, and the standard deviation. Measures of relative variability include the coefficient of dispersion and the coefficient of variation.

Median: The middle observation of a set of numbers when ranked or arrayed according to magnitude. It is the middle number when there is an odd number in the set. It is the average of the middle two observations when there is an even number in the set.

Mode: The value in a set of numbers that occurs most often.

Normal Distribution: A symmetrical and bell-shaped frequency distribution where 68 percent of the observations occur within one standard deviation of the mean and 95 percent occur within two standard deviations.

Observation: One recording or occurrence of a sale ratio in the sample.

Parameter: An estimated numerical descriptive measure of the population such as the arithmetic mean

Parametric: A statistic whose interpretation depends on the distribution of the data. Parametric statistics are most reliable when the data sample is normally distributed.

Population: The total number of properties in an assessment jurisdiction of a property class of interest.

Price-Related Differential: This is the mean assessment / sales ratio divided by the weighted mean assessment / sales ratio. It is an indication of the progressivity or regressivity of the property tax within a specific county and may be used within specific classes if the sample size is at least 29. As a rule of differential of less than 0.98 signals that the progressivity may be a concern.

Progressivity: The assessment of higher priced properties at a higher percentage of market value than lower-priced properties.

Property Class: An assigned category of property used in the analysis of sales in the assessment / sales ratio study

Random Sample: A sample chosen such that each unit in the population has an equal chance of being selected.

Reappraisal: A county-wide re-valuation of all properties indicated when coefficients of variation or dispersion indicate that significant inconsistencies exist.

Real Estate: The physical parcel of land and improvements to the land.

Real Property: The sum of tangible and intangible property rights in land and improvements; the rights, interests, and benefits connected with real estate.

Regressivity: The assessment of lower-priced properties at a higher percentage of market value than higher-priced properties.

Sale Price: The total purchase price for which real property is sold on the open market.

Sales Ratio: The ratio of an appraised value (or assessment) to the sale price of a property.

Sample: A number of properties selected from the whole population of properties. The sample is usually much smaller than the population. The sample for ratio study purposes is usually all qualified sold properties.

Standard Deviation: The statistic calculated by subtracting the mean from each value of a sample and squaring the remainders, adding these squares together, and dividing by the sample size less one, and finally taking the square root of the result.

Statistical Estimator: This estimates some characteristic of the sample drawn from the population for study. Parameters are used to estimate some characteristic about the population in general.

Statistics: Numerical descriptions calculated from a sample to estimate measures (parameters) for the population. Statistics include the mean, median, and the coefficient of dispersion.

Transaction Date: The date the real property transaction was agreed on, indicating that on that date it was worth the specified value.

TYPES OF DEEDS AND PROPERTY INTERESTS

GENERAL DEFINITIONS - INTERESTS IN REAL ESTATE

The following are general definitions of instruments that are involved in real estate. For specific definitions, consult county's state's attorney.

Some of the definitions were taken from: *Black's Law Dictionary (5th ed. 1979)*

CONTRACT - An agreement between two or more persons which creates an obligation to do or not to do a particular thing.

CONTRACT FOR DEED – An agreement by a seller to deliver the deed to a property when certain conditions have been met, such as completion of payments by purchaser.

CORPORATE DEED – A warranty or quit claim deed in the name of the corporation that is executed, and acknowledged on behalf of the corporation. The corporate seal is evidence that the officer was duly authorized to execute the deed.

CORRECTION DEED – A warranty or quit claim deed used to correct errors in the original deed.

HIGHWAY USE DEED – Used by governmental agencies to purchase right-of-way for roads and highways. The abutting owners may have reversionary rights upon vacating or abandonment of the property.

PATENT– The instrument by which a state or government grants public lands to an individual.

QUITCLAIM DEED – A deed intended to pass any title, interest, or claim which the grantor may have in the premises, but not professing that such title is valid, nor containing any warranty or covenants for title.

SHERIFF'S DEED – A document giving ownership rights in a property to a buyer at a sheriff's sale, usually a mortgage foreclosure sale or a lien foreclosure sale.

SPECIAL WARRANTY DEED – A deed in which the grantor only covenants to warrant and defend the title against claims and demands of the grantor and all persons claiming by, through, and under him.

TAX DEED – A proof of ownership of land given to the purchaser by the government after the land has been taken from another person by the government and sold for failure to pay taxes.

TRANSFER OF DEATH DEED - Allows an owner of real property to execute a deed that names a beneficiary who will obtain title to the property at the owner's death without going through probate. The transfer on death deed does not apply until all the owners have died. Owner can name alternate beneficiaries as well, in the event the beneficiary refuses the property or isn't around to receive it. The deed can be revoked at any given time by requesting a revocation form or create a new transfer on death deed that replaces the original. The deed will include any mortgages, liens, etc. If money is owed or there is a contractor has a lien on it, the beneficiary will inherit those responsibilities along with the property.

TRUST DEED - A deed wherein legal title in real property is transferred to a trustee, which holds it as security for a loan (debt) between a borrower and lender.

TRUSTEE'S DEED – A warranty or quit claim deed in the name of the trust that is executed and acknowledged on behalf of the trust.

WARRANTY DEED –The grantor guarantees that the title being transferred is fee simple title, free from all encumbrances (except those specifically set forth in the document), and the grantor will defend the title. The deed will also include any interest that is subsequently acquired by the grantor.

INVOLVING ESTATES OF DECEASED PERSONS, MINORS, OR INCOMPETENT PERSONS

ADMINISTRATOR'S / ADMINISTRATRIX'S DEED – A warranty or quit claim granted by person authorized by court to distribute and manage the estate. Administrators are now called Personal Representatives.

EXECUTOR'S / EXECUTRIX'S DEED – A court approved warranty or quit claim deed granted by the person who is appointed under a will to carry out the terms of the will. Executors are now called Personal Representatives.

FINAL DECREE – The final closing and distribution of an estate that is accomplished by an order of the court.

GUARDIAN'S DEED – A warranty or quitclaim deed executed by the guardian on behalf of the protected person. Guardians are appointed by the court to manage the affairs & properties of incompetents or minors.

PERSONAL REPRESENTATIVES'S DEED - A warranty or quit claim granted by person authorized by court to distribute and manage the estate.

PROBATE – All matters and proceedings pertaining to the administration of an estate.

TERMINATION OF JOINT TENANCY- Legal process of terminating a joint tenancy, i.e. transferring the property to the remaining joint tenant. Usually completed by an affidavit.

OTHER INSTRUMENTS OR ACTIONS

ABANDONMENT –Usually done during a bankruptcy – the relinquishing of all rights & interest in real property with no intention to reuse or reclaim.

CONDEMNATION – The act of the government and public utility companies to take private property for the public use and benefit, upon payment of just compensation.

COVENANT – An agreement by deed by which the parties pledge to do or not to do certain things.

EASEMENT – An agreement by which an interest is granted in real property giving the interest holder the right to use defined portions of another's property for a specific use.

FORECLOSURE – The legal process terminating all rights of a mortgagor in the property covered by the mortgage. The property is sold to recover all or part of a loan.

LEASE – An agreement by which the rights of use and occupancy are transferred by the owner to another for a specified period of time for a specified rental. SDCL 43-32

PURCHASE OPTION - A right to purchase property at an agreed to price, on or before a specified date.

PURCHASE AGREEMENT – An offer to purchase a property.

VACATE – A formal governmental process, including public notice & hearings, by which the right of the general public are given up. To put an end to, as to vacate a street.

ZIP CODES FOR INCORPORATED CITIES

COUNTY	ZIP CODE	MUNICIPALITIES
AURORA	368	PLANKINTON
	375	STICKNEY
	383	WHITE LAKE
BEADLE	320	BROADLAND
	324	CAVOUR
	348	HITCHCOCK
	350	HURON
	353	IROQUOIS
	379	VIRGIL
	381	WESSINGTON
	384	WOLSEY
	386	YALE
BENNETT	551	MARTIN
BON HOMME	315	AVON
	059	SCOTLAND
	062	SPRINGFIELD
	063	TABOR
	066	TYNDALL
BROOKINGS	212	ARLINGTON
	002	AURORA
	006	BROOKINGS
	220	BRUCE
	276	BUSHNELL VILLIAGE
	026	ELKTON
	061	SINAI
	071	VOLGA
	276	WHITE
BROWN	401	ABERDEEN
	432	CLAREMONT
	433	COLUMBIA
	441	FREDERICK
	445	GROTON
	446	HECLA
	474	STRATFORD
	478	VERDON
	479	WARNER
	481	WESTPORT
BRULE	325	CHAMBERLAIN
	355	KIMBALL
	370	PUKWANA
BUTTE	717	BELLE FOURCHE
	742	FRUITDALE
	760	NEWELL
	762	NISLAND
CAMPBELL	437	ARTAS
	632	HERREID
	646	MOUND CITY
	648	POLLOCK

COUNTY	ZIP CODE	MUNICIPALITIES
CHARLES MIX	329	DANTE
	342	GEDDES
	356	LAKE ANDES
	367	PICKSTOWN
	369	PLATTE
	357	RAVINIA
	380	WAGNER
CLARK	217	BRADLEY BENNETT
	225	CLARK
	236	GARDEN CITY
	254	NAPLES
	258	RAYMOND
	271	VIENNA
	278	WILLOW LAKE
CLAY	037	IRENE
	069	VERMILLION
	073	WAKONDA
	235	FLORENCE
CODINGTON	243	HENRY
	245	KRANZBURG
	263	SOUTH SHORE
	272	WALLACE
	201	WATERTOWN
CORSON	641	MCINTOSH
	642	MCLAUGHLIN
	645	MORRISTOWN
CUSTER	722	BUFFALO GAP
	730	CUSTER
	738	FAIRBURN
	744	HERMOSA
	773	PRINGLE
DAVISON	334	ETHAN
	301	MITCHELL
	363	MOUNT VERNON
DAY	422	ANDOVER
	219	BRISTOL
	222	BUTLER
	239	GRENVILLE
	250	LILY
	468	PIERPONT
	261	ROSLYN
	273	WAUBAY
	274	WEBSTER

ZIP CODES FOR INCORPORATED CITIES

COUNTY	ZIP CODE	MUNICIPALITIES
DEUEL	211	ALTAMONT
	213	ASTORIA
	218	BRANDT
	226	CLEAR LAKE
	237	GARY
	238	GOODWIN
	268	TORONTO
DEWEY	625	EAGLE BUTTE
	633	ISABEL
	656	TIMBER LAKE
DOUGLAS	313	ARMOUR
	328	CORSICA
	330	DELMONT
EDMUNDS	428	BOWDLE
	448	HOSMER
	451	IPSWICH
	471	ROSCOE
FALL RIVER	735	EDGEMONT
	747	HOT SPRINGS
	763	OELRICHS
FAULK	465	CHELSEA
	435	CRESBARD
	438	FAULKTON
	466	ONAKA
	467	ORIENT
	470	ROCKHAM
GRANT	473	SENECA
	216	BIG STONE CITY
GREGORY	246	LA BOLT
	251	MARVIN
	252	MILBANK
	259	REVILLO
	264	STOCKHOLM
	265	STRANDBURG
	269	TWIN BROOKS
	317	BONESTEEL
	523	BURKE
HAAKON	529	DALLAS
	335	FAIRFAX
	533	GREGORY
	538	HERRICK
	552	MIDLAND
	567	PHILIP

COUNTY	ZIP CODE	MUNICIPALITIES
HAMLIN	221	BRYANT
	223	CASTLEWOOD
	234	ESTELLINE
	241	HAYTI
	242	HAZEL
	248	LAKE NORDEN
	362	MILLER
HAND	371	REE HEIGHTS
	373	ST. LAWRENCE
	381	WESSINGTON
HANSON	311	ALEXANDRIA
	332	EMERY
	336	FARMER
HARDING	340	FULTON
	720	BUFFALO
	724	CAMP CROOK
HUGHES	522	BLUNT
	536	HARROLD
	501	PIERRE
HUTCHINSON	331	DIMOCK
	029	FREEMAN
	045	MENNO
	052	OLIVET
	366	PARKSTON
	376	TRIPP
HYDE	345	HIGHMORE
	521	BELVIDERE
JACKSON	728	COTTONWOOD
	750	INTERIOR
	543	KADOKA
	312	ALPENA
JERAULD	358	LANE
	382	WESSINGTON SPRINGS
	531	DRAPER
JONES	559	MURDO
	212	ARLINGTON
KINGSBURY	214	BADGER
	353	BANCROFT
	231	DE SMET
	233	ERWIN
	244	HETLAND
	353	IROQUOIS
	249	LAKE PRESTON
	051	OLDHAM

ZIP CODES FOR INCORPORATED CITIES

COUNTY	ZIP CODE	MUNICIPALITIES
LAKE	042	MADISON
	050	NUNDA
	054	RAMONA
LAWRENCE	075	WENTWORTH
	727	CENTRAL CITY
	732	DEADWOOD
	754	LEAD
	783	SPEARFISH
LINCOLN	793	WHITEWOOD
	004	BERESFORD
	013	CANTON
	027	FAIRVIEW
	032	HARRISBURG
	034	HUDSON
	039	LENNOX
LYMAN	101	SIOUX FALLS
	064	TEA
	077	WORTHING
	544	KENNEBEC
	365	OACOMA
	568	PRESHO
MARSHALL	569	RELIANCE
	430	BRITTON
	232	EDEN
	247	LAKE CITY
MCCOOK	454	LANGFORD
	270	VEBLEN
	319	BRIDGEWATER
	012	CANISTOTA
	048	MONTROSE
	058	SALEM
MCPHERSON	374	SPENCER
	437	EUREKA
	447	HILLSVIEW
	456	LEOLA
	457	LONG LAKE
MEADE	482	WETONKA
	719	BOX ELDER
	626	FAITH
	769	PIEDMONT
	785	STURGIS
MELLETTTE	718	SUMMERSET
	579	WHITE RIVER
	585	WOOD

COUNTY	ZIP CODE	MUNICIPALITIES
MINER	321	CANOVA
	323	CARTHAGE
	349	HOWARD
	378	VILAS
MINNEHAHA	003	BALTIC
	005	BRANDON
	018	COLTON
	020	CROOKS
	022	DELL RAPIDS
	030	GARRETSON
	033	HARTFORD
	035	HUMBOLDT
	060	SHERMAN
	101	SIOUX FALLS
MOODY	068	VALLEY SPRINGS
	017	COLMAN
	024	EGAN
	028	FLANDREAU
	065	TRENT
	074	WARD
OGLALA LAKOTA	716	BATESLAND
PENNINGTON	719	BOX ELDER
	745	HILL CITY
	751	KEYSTONE
	761	NEW UNDERWOOD
	775	QUINN
	701	RAPID CITY
	790	WALL
PERKINS	791	WASTA
	620	BISON
	638	LEMMON
POTTER	442	GETTYSBURG
	450	HOVEN
	455	LEBANON
	475	TOLSTOY
ROBERTS	224	CLAIRE CITY
	227	CORONA
	255	NEW EFFINGTON
	256	ORTLEY
	257	PEEVER
	260	ROSHOLT
	262	SISSETON
	266	SUMMIT
277	WHITE ROCK	
	279	WILMOT

ZIP CODES FOR INCORPORATED CITIES

COUNTY	ZIP CODE	MUNICIPALITIES
SANBORN	314	ARTESIAN
	359	LETCHER
	385	WOONSOCKET
SPINK	424	ASHTON
	429	BRENTFORD
	434	CONDE
	436	DOLAND
	440	FRANKFORT
	461	MELLETTTE
	465	NORTHVILLE
	469	REDFIELD
	476	TULARE
	477	TURTON
STANLEY	532	FORT PIERRE
SULLY	520	AGAR
	564	ONIDA
TODD	555	MISSION
	572	ST FRANCIS
TRIPP	528	COLOME
	580	WINNER
	584	NEW WITTEN
TURNER	014	CENTERVILLE
	015	CHANCELLOR
	021	DAVIS
	319	DOLTON
	036	HURLEY
	037	IRENE
	043	MARION
	047	MONROE
	053	PARKER
070	VIBORG	
UNION	001	ALCESTER
	004	BERESFORD
	025	ELK POINT
	038	JEFFERSON
	049	NORTH SIOUX CITY

COUNTY	ZIP CODE	MUNICIPALITIES
WALWORTH	420	AKASKA
	631	GLENHAM
	452	JAVA
	458	LOWRY
	601	MOBRIDGE
	472	SELBY
YANKTON	031	GAYVILLE
	037	IRENE
	040	LESTERVILLE
	046	MISSION HILL
	067	UTICA
	072	VOLIN
	078	YANKTON
ZIEBACH	623	DUPREE
	625	EAGLE BUTTE

SCHOOL DISTRICTS

School Name	District #
Aurora	
Corsica – Stickney	21-3
Kimball	07-2
Mount Vernon	17-3
Plankinton	01-1
Platte – Geddes	11-5
Wessington Springs	36-2
White Lake	01-3
Beadle	
Doland	56-2
Hitchcock – Tulare	56-6
Huron	02-2
Iroquois	02-3
Miller Area	29-4
Wessington Springs	36-2
Willow Lake	12-3
Wolsey – Wessington	02-6
Bennett	
Bennett County	03-1
Bon Homme	
Avon	04-1
Bon Homme	04-2
Scotland	04-3
Tripp – Delmont	33-5
Brookings	
Arlington	38-1
Brookings	05-1
Deubrock Area	05-6
Elkton	05-3
Estelline	28-2
Sioux Valley	05-5
Brown	
Aberdeen	06-1
Britton – Hecla	45-4
Frederick Area	06-2
Groton Area	06-6
Langford Area	45-5
Northwestern Area	56-7
Warner	06-5
Brule	
Chamberlain	07-1
Kimball	07-2
Platte – Geddes	11-5
Wessington Springs	36-2
White Lake	01-3

School Name	District #
Buffalo	
Chamberlain	07-1
Kimball	07-2
Miller Area	29-4
Wessington Springs	36-2
Butte	
Belle Fourche	09-1
Newell	09-2
Spearfish	40-2
Campbell	
Bowdle	22-1
Eureka	44-1
Herreid	10-1
Mobridge – Pollock	62-6
Selby Area	62-5
Charles Mix	
Andes Central	11-1
Armour	21-1
Avon	04-1
Platte – Geddes	11-5
Tripp – Delmont	33-5
Wagner Community	11-4
Clark	
Clark	12-2
De Smet	38-2
Doland	56-2
Groton Area	06-6
Hamlin	28-3
Henry	14-2
Webster Area	18-5
Willow Lake	12-3
Clay	
Beresford	61-2
Centerville	60-1
Gayville – Volin	63-1
Irene – Wakonda	13-3
Vermillion	13-1
Viborg – Hurley	60-6
Codington	
Castlewood	28-1
Deuel	19-4
Florence	14-1
Grant – Deuel	25-3
Hamlin	28-3
Henry	14-2
Watertown	14-4
Waverly	14-5
Webster Area	18-5

SCHOOL DISTRICTS

School Name	District #
Corson	
Lemmon	52-4
McIntosh	15-1
McLaughlin	15-2
Smee	15-3
Timberlake	20-3
Custer	
Custer	16-1
Elk Mountain	16-2
Hot Springs	23-2
Davison	
Corsica – Stickney	21-3
Ethan	17-1
Mitchell	17-2
Mount Vernon	17-3
Parkston	33-3
Plankinton	01-1
Sanborn Central	55-5
Day	
Florence	14-1
Groton Area	06-6
Langford Area	45-5
Waubay	18-3
Waverly	14-5
Webster Area	18-5
Deuel	
Castlewood	28-1
Deubrook Area	05-6
Deuel	19-4
Estelline	28-2
Grant – Deuel	25-3
Watertown	14-4
Waverly	14-5
Dewey	
Dupree	64-2
Eagle Butte	20-1
Timberlake	20-3
Douglas	
Armour	21-1
Corsica – Stickney	21-3
Parkston	33-3
Platte – Geddes	11-5
Tripp - Delmont	33-5

School Name	District #
Edmunds	
Bowdle	22-1
Edmunds Central	22-5
Hoven	53-2
Ipswich Public	22-6
Northwestern Area	56-7
Warner	06-5
Fall River	
Edgemont	23-1
Hot Springs	23-2
Oelrichs	23-3
Faulk	
Edmunds Central	22-5
Faulkton Area Schools	24-4
Hoven	53-2
Ipswich Public	22-6
Northwestern Area	56-7
Redfield	56-4
Grant	
Big Stone City	25-1
Florence	14-1
Grant – Deuel	25-3
Milbank	25-4
Summit	54-6
Watertown	14-4
Waubay	18-3
Waverly	14-5
Wilmot	54-7
Gregory	
Andes Central	11-1
Burke	26-2
Gregory	26-4
South Central	26-5
Haakon	
Haakon	27-1
Kadoka Area	35-2
Hamlin	
Arlington	38-1
Castlewood	28-1
Deuel	19-4
Estelline	28-2
Hamlin	28-3
Henry	14-2
Watertown	14-4
Waverly	14-5

SCHOOL DISTRICTS

School Name	District #
Hand	
Faulkton Area Schools	24-4
Hitchcock – Tulare	56-6
Miller Area	29-4
Redfield	56-4
Wolsey – Wessington	02-6
Hanson	
Bridgewater – Emery	30-3
Ethan	17-1
Hanson	30-1
Howard	48-3
Mitchell	17-2
Parkston	33-3
Harding	
Harding County	31-1
Hughes	
Agar – Blunt – Onida	58-3
Highmore – Harrold	34-2
Pierre	32-2
Hutchinson	
Bridgewater – Emery	30-3
Ethan	17-1
Freeman	33-1
Menno	33-2
Parkston	33-3
Scotland	04-3
Tripp – Delmont	33-5
Hyde	
Faulkton Area Schools	24-4
Highmore – Harrold	34-2
Miller Area	29-4
Jackson	
Haakon	27-1
Kadoka Area	35-2
Jerauld	
Huron	02-2
Kimball	07-2
Wessington Springs	36-2
Woonsocket	55-4
Jones	
Jones County	37-3
Kadoka Area	35-2

School Name	District #
Kingsbury	
Arlington	38-1
De Smet	38-2
Hamlin	28-3
Howard	48-3
Iroquois	02-3
Lake Preston	38-3
Oldham – Ramona	39-5
Willow Lake	12-3
Lake	
Chester Area	39-1
Colman – Egan	50-5
Madison Central	39-2
McCook Central	43-7
Oldham – Ramona	39-5
Rutland	39-4
Sioux Valley	05-5
Lawrence	
Belle Fourche	09-1
Lead – Deadwood	40-1
Meade	46-1
Spearfish	40-2
Lincoln	
Alcester – Hudson	61-1
Beresford	61-2
Canton	41-1
Centerville	60-1
Harrisburg	41-2
Lennox	41-4
Sioux Falls	49-5
Tea Area	41-5
Lyman	
Chamberlain	07-1
Gregory	26-4
Lyman	42-1
Winner	59-2
Marshall	
Britton – Hecla	45-4
Groton Area	06-6
Langford Area	45-5
Sisseton Public	54-2
Webster Area	18-5

SCHOOL DISTRICTS

School Name	District #
McCook	
Bridgewater – Emery	30-3
Canistota	43-1
Chester Area	39-1
Freeman	33-1
Howard	48-3
Madison Central	39-2
Marion	60-3
McCook Central	43-7
Montrose	43-2
Parker	60-4
West Central	49-7
McPherson	
Edmunds Central	22-5
Eureka	44-1
Leola	44-2
Meade	
Douglas	51-1
Faith	46-2
Meade	46-1
New Underwood	51-3
Newell	09-2
Rapid City	51-4
Wall	51-5
Mellette	
Colome Consolidated	59-3
Jones County	37-3
Winner	47-1
Miner	
Hanson	30-1
Howard	48-3
McCook Central	43-7
Oldham – Ramona	39-5
Sanborn Central	55-5
Minnehaha	
Baltic	49-1
Brandon Valley	49-2
Canton	41-1
Chester Area	39-1
Dell Rapids	49-3
Garretson	49-4
Harrisburg	41-2
Lennox	41-4
Montrose	43-2
Parker	60-4
Sioux Falls	49-5
Tea Area	41-5
Tri-Valley	49-6
West Central	49-7

School Name	District #
Moody	
Brookings	05-1
Chester Area	39-1
Colman – Egan	50-5
Dell Rapids	49-3
Elkton	05-3
Flandreau	50-3
Rutland	39-4
Sioux Valley	05-5
Oglala Lakota	
Oglala Lakota County	65-1
Pennington	
Custer	16-1
Douglas	51-1
Hill City	51-2
New Underwood	51-3
Rapid City	51-4
Wall	51-5
Perkins	
Bison	52-1
Faith	46-2
Lemmon	52-4
Potter	
Faulkton Area Schools	24-4
Gettysburg	53-1
Hoven	53-2
Roberts	
Big Stone City	25-1
Milbank	25-4
Rosholt	54-4
Sisseton Public	54-2
Summit	54-6
Waubay	18-3
Wilmot	54-7
Sanborn	
Huron	02-2
Mount Vernon	17-3
Sanborn Central	55-5
Wessington Springs	36-2
Woonsocket	55-4
Spink	
Clark	12-2
Doland	56-2
Groton Area	06-6
Hitchcock – Tulare	56-6
Northwestern Area	56-7
Redfield	56-4
Warner	06-5
Willow lake	12-3

SCHOOL DISTRICTS

School Name	District #
Stanley	
Stanley county	57-1
Sully	
Agar – Blunt – Onida	58-3
Highmore – Harrold	34-2
Todd	
Todd County	66-1
Tripp	
Colome Consolidated	59-3
Gregory	26-4
Lyman	42-1
Winner	59-2
Turner	
Centerville	60-1
Freeman	33-1
Irene – Wakonda	13-3
Lennox	41-4
Marion	60-3
Menno	33-2
Parker	60-4
Viborg – Hurley	60-6
Union	
Alcester - Hudson	61-1
Beresford	61-2
Dakota Valley	61-8
Elk Point-Jefferson	61-7
Vermillion	13-1

School Name	District #
Walworth	
Bowdle	22-1
Hoven	53-2
Mobridge – Pollock	62-6
Selby Area	62-5
Yankton	
Bon Homme	04-2
Gayville – Volin	63-1
Irene – Wakonda	13-3
Menno	33-2
Scotland	04-3
Viborg – Hurley	60-6
Yankton	63-3
Ziebach	
Dupree	64-2
Eagle Butte	20-1
Faith	46-2
Lemmon	52-4
Timber Lake	20-3