

2021 ASSESSMENTS

The assessment notices have been mailed out. Any individual owning real property in Custer County who did not get an assessment notice for 2021, please contact the Director of Equalization's office (DOE) at (605) 673-8170 or stop at the Custer County Director of Equalization office. Please notify us if your address is incorrect or will be changing.

AGRICULTURAL PROPERTY

The 2021 assessments (for 2022 payable taxes) on agricultural land in South Dakota will continue to be based upon its productivity value, according to soil types county wide. Our office was instructed by the SD Department of Revenue to take all adjustments off for lack of proof for those adjustments. Remember that each soil type has adjustments already allotted for certain things including: rocks, slopes, topography, climate and etc... The new soils were not added this year because they were not certified with the state yet.

NON AGRICULTURAL PROPERTY

The sales in Custer County this year have increased substantially from assessment values. Our ratio of assessed versus sold was 75%. The South Dakota Law requires us to be at 100% of full and true value (market value). This year Custer County had 317 arm's length sales transactions that we mapped to show what amount needed to be adjusted to meet SD Law. Townships varied on the amount of increases based on the sales. Most structure increases were 10% to 25%. Most land increases were 15%.

CITIES ASSESSMENT VALUE INCREASES

Custer:	Structures:	15%
	Land:	15%
Hermosa:	Structures:	20%
	Land:	Hill Addition increased, all other land remained the same
Fairburn:	Structures:	10%
	Land:	15%
Pringle & Buffalo Gap:		no increase

If you would like more detail on increases in your specific area or have questions on your assessment notice please call or stop by the DOE office.

Leah Vissia

Custer County Director of Equalization