



# CUSTER COUNTY

*420 Mt. Rushmore Rd.  
Custer, SD, 57730  
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Resolution 2022-14

**RESOLUTION ESTABLISHING EXEMPTION CRITERIA OF CERTAIN  
STRUCTURES FROM ASSESSMENT FOR AD VALOREM TAXATION  
IN CUSTER COUNTY**

WHEREAS, the Custer County Commission passed Resolution 2020-10 at its regular meeting on May 20, 2020, and since that time criteria to determine whether certain structures are exempt from assessment for ad valorem taxation purposes should be revised and restated as Resolution 2022-14, and Resolution 2020-10 be abolished and superseded by this Resolution 2022-14; and

WHEREAS, SDCL 10-4-2 states, that for purposes of ad valorem taxation, real property includes, among other things, buildings and structures which are on foundations and improvements to buildings and structures including any heating system, air conditioning, ventilation, sanitation, electricity, or plumbing which is part of the building or structure; and

WHEREAS, SDCL 10-4-2 also states that for assessment purposes, a building is a structure designed to stand permanently and cover a space of land which is enclosed by walls and is covered by a roof; and

WHEREAS, Custer County has determined criteria to determine whether certain types and sizes of structures are exempt from assessment for ad valorem taxation purposes; and

WHEREAS, the Director of Equalization shall follow the criteria set forth herein to determine whether certain structures are exempt from assessment for ad valorem taxation purposes;

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Custer County that any detached manufactured steel carport three hundred sixty square feet (360

sq. ft.) or less base footprint with no more than a roof cover and two (2) sides, anchored to the ground by manufacturer's specifications and with no improvements, such as any heating system, air conditioning, ventilation, sanitation, electricity, or plumbing which is part of the structure, and concrete slab floor shall be exempt from assessment for ad valorem taxation; and

**IT IS FURTHER RESOLVED** that any detached accessory structures used as tool and storage sheds, shipping containers, playhouses, greenhouses and similar uses if the base footprint is one hundred sixty square feet (160 sq. ft.) or less footprint size and if such structures include NO improvements to the structure shall be exempt from assessment for ad valorem taxation ; and

**IT IS FURTHER RESOLVED** that any detached accessory structures used as tool and storage sheds, shipping containers, playhouses, greenhouses and similar uses regardless of base footprint size and include improvements, such as any heating system, air conditioning, ventilation, sanitation, electricity, or plumbing which is part of the structure, shall be assessed for ad valorem taxation; and

**IT IS FURTHER RESOLVED** that any detached accessory structures used as tool and storage sheds, shipping containers, playhouses, greenhouses and similar uses OVER one hundred sixty square feet (160 sq. ft.) base footprint regardless of whether or not the structure includes improvements such as any heating system, air conditioning, ventilation, sanitation, electricity, or plumbing which is part of the structure, shall be assessed for ad valorem taxation; and

**IT IS FURTHER RESOLVED** that any exterior concrete, asphalt, bricks, blocks, pavers or the like that are no more than twelve inches (12") above grade and six hundred square feet (600 sq. ft.) or less footprint size shall be exempt from assessment for ad valorem taxation purposes, except for Commercial Abstract Codes as determined by the Director of Equalization. Additionally, the square footage referred to herein pertains to the whole structure and no partial square footage amount will be subtracted to make up any portion of such structure to be exempt from ad valorem taxation purposes; and

IT IS FURTHER RESOLVED that any shipping containers, Conex boxes, cargo containers of any size and if such containers include no improvements to the container shall be exempt from assessment for ad valorem taxation; and

IT IS FURTHER RESOLVED that any shipping containers, Conex boxes, cargo containers of any size and include improvements, such as any heating system, air conditioning, ventilation, sanitation, electricity, plumbing or further living interior finish shall be assessed for ad valorem taxation; and

IT IS FURTHER RESOLVED that any shipping containers, Conex boxes, cargo containers of any size that are permanently attached, incorporated within, or integrated into the blueprint or construction of a building structure, regardless of presence of improvements, shall be assessed for ad valorem taxation; and

IT IS FURTHER RESOLVED that the determination of the Director of Equalization with regard to the application of the criteria set forth in this Resolution 2022-14 shall be final; and

IT IS FURTHER RESOLVED that Resolution 2020-10 be abolished and superseded by this Resolution 2022-14.

This Resolution shall become effective on the twentieth day after its completed publication.

Dated this 27th day of July, 2022 at Custer, South Dakota.



*Jim Lintz*  
Jim Lintz, Chairman  
Custer County Commission

ATTEST:

*Barbara C*  
\_\_\_\_\_  
Custer County Auditor

First Reading: ~~July 27, 2022~~ *Aug 10, 2022* *1*  
Adopted: ~~July 27, 2022~~ *Aug 10, 2022*  
(Number of Votes for: 4; Number of Votes against: 0)  
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Effective Date: \_\_\_\_\_

