

Assessment notices are mailed by the Equalization Department on or near March 1 of every year. This notice informs the property owner of the property assessed in that ownership, the tax district that the property is located in, and the assessed value of the property. The assessed value represents the market value of the property as of the previous November 1st. Property taxes due the following year will be based upon this assessment, but are not indicated and are not determined as of this date. This notice will also detail the process for a property owner to appeal an inaccurate assessment.

Property assessments are public information. Any person may review the property assessment of any property in South Dakota. The Custer County Equalization Department maintains a database where the public can review property assessment information ([Property Search](#)). Property owners may review the information that the county office has on file for their property and compare their assessment with similar and neighboring properties. The office staff is also available to answer questions regarding the assessment of any property.