



South Dakota Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and South Dakota lets you appeal. Use this checklist to file correctly and on time.

South Dakota at a glance

Appeal deadline	March 12, 2026 — written appeal to the LOCAL board of equalization (postmark counts)
Effective tax rate	1% (about \$2,724/yr on a \$257,400 home)
Assessment basis	85% of true and full value
Appeals heard by	County Board of Equalization !' State Board of Equalization !' Circuit Court

There is no 30-day-from-notice rule. Notices mail by March 1 and the local board appeal is due March 12, 2026 (SDCL 10-11-16) — mailing or filing by that date is timely, postmark accepted. You must go to the local board first: SDCL 10-11-27 forfeits your rights to every later board if you skip it. County board April 7, Office of Hearing Examiners May 15. If your jurisdiction uses a CONSOLIDATED board (check your assessment notice), your first step is that board and the deadline is April 7 instead. Non-residents and unorganized-township owners may go straight to the county board. Owner-occupied and taxable/exempt status appeals go directly to the county board. Deadlines and forms vary by county — always confirm with your local county director of equalization before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (mailed by March 1)
- ☐ File a written appeal with the clerk of the LOCAL board of equalization by March 12, 2026 — postmark counts (consolidated-board jurisdictions file with the county auditor by April 7)
- ☐ Attend the local board hearing (March 16–20); decision by March 27
- ☐ Appeal to the county board by April 7; decision by May 8
- ☐ Appeal to the Office of Hearing Examiners by May 15, or directly to Circuit Court within 30 days
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Homestead Exemption: income-based for 70+ or disabled

- **Senior / other relief:** Homestead Exemption: assessment freeze for 70+ with income under \$16,000

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county director of equalization or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.