

**Department of Revenue & Regulation**  
**Notice of Public Hearing to Adopt Rules**

A public hearing will be held in the Anderson Building, Room 109, 445 E. Capitol Ave., Pierre, South Dakota, on September 10, 2010 at 9:00 a.m., to consider the adoption and amendment of proposed rules to the following:

**Property and Special Taxes**

**64:02:01:13, 64:04:01:20.**

The reason for adopting the proposed rule changes is to update manuals to current version.

The effect of the rules will be to update manuals to current version.

**64:02:03:16, 64:02:03:16.01.**

The reason for adopting the proposed rule changes is to ensure all Certified Appraiser Assessors receive updated training in the ethical requirements for their job.

The effect of the rules is to change the requirements for ethical training from twice within a five-year recertification period to the first six months of every even year.

**64:03:01:02.01.**

The reason for adopting the proposed rule is to allow companies to compete in providing the cost manuals that are used to assess real property.

The effect of the rule allows the Vanguard Real Property Appraisal Manual, as well as the Marshall and Swift manuals, to be used to assess real property. Additional companies could petition for approval.

**64:04:01:13.**

The reason for adopting the proposed rule change is to update real estate abstract classes and remove NA-Z and NA-Z1 classes due to the repeal of NA-Z statutes and change to productivity valuation of agricultural land.

The effect of the rule will remove NA-Z and NA-Z1 classes of property.

**64:04:01:22, 64:04:01:23, 64:04:01:24, 64:04:01:25.**

The reason for repealing these rules is due to a change in law relating to the calculation of NA-Z properties and productivity valuation of agricultural land.

The effect of the rule will remove rules relating to NA-Z property.

**64:04:01:29, 64:04:01:30.**

The reason for repealing these rules is due to a change in law relating to the calculation of NA-Z properties and productivity valuation of agricultural land.

The effect of the rules will repeal the methodology of using cash rent to value agricultural land.

**64:04:01:30.01, 64:04:01:31.01.**

The reason for adopting the proposed rule change is due to a change in law relating to the calculation of NA-Z properties and productivity valuation of agricultural land.

The effect of the rule will change “cash rent” to “productivity valuation.”

**64:04:01:31.**

The reason for adopting the proposed rule change is for consistency. Because of a change in law, the Department seeks to repeal ARSD 64:04:01:30 and remove any cross-references to 64:04:01:30.

The effect of the rule change will remove a reference to 64:04:01:30.

**64:04:01:36.**

The reason for adopting the proposed rule change allows for the uniform assessment of agricultural land limited in use because of a permanent easement, contract with School and Public Lands, or certain ordinances.

The effect of the rule change values agricultural land limited to non-crop use as non-cropland because of a permanent easement, contract with School and Public Lands, or certain ordinances.

**64:75:04:21.**

The reason for adopting the proposed rule is to allow retailers to sell any size bottle of alcohol.

The effect of the rule allows retails to sell any size bottle of alcohol.

**64:75:08:12, 64:75:08:13.**

The reason for adopting the proposed rule is to make certain rules that pertain to malt beverages more consistent with similar rules that affect all other alcoholic beverages.

The effect of the rule will confirm the current industry practice.

Persons interested in presenting data, opinions, and arguments for or against the proposed rules may do so by appearing in person at the hearing or by sending them to the South Dakota Department of Revenue and Regulation, 445 East Capitol Avenue, Pierre, South Dakota 57501-3185. Material sent by mail must reach the Department by September 20, 2010, to be considered.

After the hearing, the Department of Revenue and Regulation will consider all written and oral comments it receives on the proposed rules. The Department may modify or amend a proposed rule at that time to include or exclude matters that are described in this notice.

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Revenue and Regulation at least 48 hours before the public hearing if you have special needs for which special arrangements must be made. The telephone number for making special arrangements is (605) 773-4701.

The text of the proposed rules will be posted on the Department of Revenue & Regulation's website: <http://www.state.sd.us/drr2/prospectax/STRULES10.pdf>. The rules may also be obtained as a Microsoft Word attachment by emailing [John.Richter@state.sd.us](mailto:John.Richter@state.sd.us). Paper copies of the proposed rules may be obtained without charge from:

SD Dept. of Revenue and Regulation  
Legal Division  
445 East Capitol  
Pierre, South Dakota 57501-3185.