

**MASS APPRAISAL-
REVALUATION PLAN
BRULE COUNTY, SD
ASSESSOR YEARS
2013-2017
5/5/5 Rotation to Follow**

5/5/5 explained and outlined on last page

Prepared 10/01/2013

Amended 10/15/2014 ESCALATED TIMELINE WAS ENACTED.

By Michael T. Hauke Jr, Brule County Director or Equalization

BRULE COUNTY WORKLOAD OUTLINE

ASSESSOR YEAR

2014- THE BELOW WAS COMPLETED & EQUALIZED

-Preliminary work and layout of this plan. Change and audit land/lots in Pukwana Town, Kimball City, and Chamberlain neighborhoods. All grain bins county wide will be re-assessed on an actual age and function basis. (Ag building actual age)

-Pukwana Town Residential, Complete Chamberlain land/lots. Rural township lot evaluation Brule, Chamberlain, Pukwana, Kimball,

2015 THE BELOW WAS COMPLETED & WILL BE EQUALIZED MARCH 2015

NOTE: A MAJOR ESCALATION TO THE TIMELINE IS BEING IMPLEMENTED.

-***Vanguard-Commercial Chamberlain City (third Party) Budget \$80,000**

-Townships/Taxing districts revalued: 24 Plummer, 25 Lyon, 26 Union, and 27-28 WestPoint, 12 Plainfield, 13 Kimball, 14 Smith, 15 Red Lake.

-Pukwana Town- Residential revaluation completed 100%, Chamberlain Riverfront+ Summit neighborhood revaluation completed 100%.

-Tax exempt properties revalued-75%+/- completed county wide.

2016 -Kimball City and Pukwana Commercial, Lower residential neighborhoods in Chamberlain 100%

-***Vanguard-appraise Cedar Grove and Grass Ranch Colonies, budget \$12,500**

-Townships/Taxing districts revalued: 06 Wilbur, 07 Highland, 08 Richland, 09 Ola, and 10 Grandview, 01 Torrey Lake, 02 Pleasant Grove, 03 Eagle, 04/05 America, 16 Brule.

2017 -Kimball City Residential, Upper Chamberlain 100%

- Townships/Taxing districts revalued: 18 Willow Lake, 19 Waldro, 20 Cleveland, 21 Pukwana, and 22/23 Chamberlain. (Each township can be moved to 2016 as time permits)

BRULE COUNTY EQUALIZATION OFFICE

VANGUARD APPRAISAL SERVICES under direction of the equalization office

REEVALUATION DESIGNATIONS

Office Work NON CAA- Plan route and layout workload from GIS and township maps and pull files.

Field Appraisal Work- CAA ONLY- Appraise each parcel including grade and condition of all Ag buildings, bins and homesteads. Verify sketch, check for additions, porches, decks, basement finish, garages, and any other buildings on site. Calculate actual age, assume year is correct if on the current file, transfer notes into the Vanguard software. (Ag evaluations see Page 4) NA evaluation sheets and grading point systems will be used on every parcel during the visual inspection. The sketch will be quickly verified Pictometry and measure sheets will be assumed correct for obsolete, older, and layout of buildings.

Office Work General- NON CAA- Sketch, measure land size and put into vanguard using a preset table updated by the director of equalization. Have CAA value, non CAA can transfer those values over to Incode and add to the front of the property card. Print out new property cards from the Vanguard system and put in current file. Verify entries after taxing district is complete, check both computers and file. (This is a double check)

Office Appraisal Work-CAA ONLY- Input all findings and grading for each parcel to come up with new value. Determine a value land under the proper measurement category. Non CAA can input but NOT VALUE or CLASS property!! (EFF effective front foot, acre, square foot, etc)

Residential and Agricultural: The Brule County Equalization office has planned to complete all townships, and residential evaluation.

Commercial: Vanguard to complete Chamberlain city, Equalization office will complete Pukwana and Kimball Cities, the township commercials will be completed during scheduled years

Commercial Steps: As laid out in the Vanguard contract for 2015 assessment year for Chamberlain. Kimball and Pukwana will be modeled after this plan with location specific value completed in separate years by the Equalization office. Township commercial property will be completed on the appropriate year by the Equalization office.

YEARLY PLANNING AND WORK LOAD DESIGNATION

Brule County Director of Equalization will plan out workload for the year in January for the next assessment year with production to start after the current year's equalization process is complete.

Example: January 2014 a plan will be written by the Director of Equalization for the 2015 Assessment year which will be starting in May of 2014 for property of record as of 11/1/2014 or the 2015 assessment year. This plan will designate who, what, and when for timely completion of this plan. This plan can also be modified as needed by the Director of Equalization with progress reports given periodically to Brule County Commissioners. The Director will be responsible for updating the Department of Revenue during the yearly audit.

BRULE COUNTY AG BUILDING EVALUATIONS

AG BUILDING EVALUATION ACTUAL AGE:

All structures being used for intended purpose and less than 50 years of age will be calculated using the Vanguard Ag building software with depreciation taken into account. (Max depreciation according to our software is RCN-70%). Exceptions will be made for buildings over 50 years old and are graded in above normal to excellent condition and grain bins which are larger than 10,501 bushels. These will be assessed using this method. Opposite exception, If a new building is obsolete and not usable for the intended use the appraiser will notate and has the right to value under another approach.

AG BUILDING EVALUATION GROSS DOLLAR:

GROSS LUMP SUM for functional buildings which are past the useful life and have a normal or below condition as it relates to age. We will assume the measurements are correct from the 1992 pictometry and measure sheets and calculate the square foot. The gross amount will then be added together and inputted into the 903 Vanguard class with the picture notating the number and gross value. The year will then be entered as over 50 years and max depreciation will then be automatically calculated. This method will be implemented county wide to increase the productivity and decrease variations between county districts.

SCHEDULE / AG CHART

- (Example 1) If 10 buildings are of **AVERAGE** condition and each are over 50 years the calculation would be as follows :

Building 1-5 are under 900sf	2500*5-\$12,500
Building 6-10 are 2000sf	5000*5-\$25,000
	Total gross \$37,500

\$37,500 will then be entered into vanguard using 903 and age of 50+ then an assessed value

0-900sf	\$2,500 and bins small than 4000 bushels
901-2200sf	\$5000
2201-4000sf	\$7,500
4001+sf	10,000 and bins from 4001-10500 bushels

would be +/-**\$9,562** (Which represents the current assessed FULL AND TRUE MARKET VALUE).

AG BUILDING EVALUATION OBSOLETE EVALUATION: (OR RAZE VALUE)

Net Evaluations of \$250 regardless of size

BRULE COUNTY EVALUATION STEPS

AG BUILDINGS

- Review the 1992 aerial photo and determine which buildings will fall under what appraisal evaluation.
- Pictures of all buildings, large farmsteads fit in as many buildings onto one picture as possible.

-Fill out Ag property sheet with specs and conditions for each parcel. Confirm sizes of all actual age buildings.

-CAA to determine what value based on the above criteria then entered into both systems.

RESIDENTIAL AND TOWNSHIP COMMERCIAL

-Identify parcel and size of the lot, determine neighborhood if applicable (Chamberlain) and use the developed or undeveloped price per EFF/Acre/ or SF.

-Take new pictures of the outside of the property and any outbuildings such as garage or storage building larger than 150 sf. Take special note of any lot upgrades or downgrades while on the site. View is an example, placement of obstructions/etc, anything that would change the value up or down.

-Interior inspection is nice but not mandatory for this re-appraisal project and will be on a per parcel availability basis. Files will be assumed correct with a focus on number of bedrooms, basement finish, basement style and size, and bathrooms. All porches, concrete pads, decks, screen porches, and or gazebos will be pictured and notated. File will be assumed to be correct if owner is not available, a letter will then be sent out to clarify any gaps in information. New crucial data sheets will be filled out and entered into Vanguard.

-Residential grade point system sheet and Residential home inspection sheet filled out for grading and evaluation purposes. This is for all NA (non ag) property including mobile homes, and commercial. Special notes for commercial properties and non conforming (grandfathered uses) parcels under current zoning we will be taking notice and mark what they are. Any changes to this current footprint will require, as stated in the Brule county 2012 Zoning book, a new variance or condition use will be needed.

LOT AND LAND EVALUATIONS

The Director of Equalization will chart current sales trends to accurately appraise neighborhoods, developments, cities, towns, and rural sites. Each breakdown will be calculated with improvements or a SITE value, such as utilities and driveways added onto the lot site value for improved properties. Unimproved sites will be valued, as such, so each district may have several price points depending on property and development status.

GOALS FOR A COMPLETED MASS APPRAISAL/REVALUATION

- 1) Goal number one would be to value Brule County as instructed under codified law which is “full and true market value.” This will cause the tax burden to be equally distributed across the county with fairness and equality between districts and classes.
- 2) To educate the tax payers on how the system works and a change in value does not necessarily represent a tax amount change since a large mass of properties are being revalued.

- 3) Making sure to capture all changes as county growth by informing and educating tax payers of programs such as the discretionary formula, make sure we are 100 percent compliant with this program. We will also fully utilize exemptions properly and implementation as described by SDCL.
- 4) To utilize our Cama-software to the fullest extent, which include updating and maintaining tables price tables to represent and help recognize current market trends.
- 5) After completion of this revaluation we will no longer update paper records and be 100% computer generated on demand. All of which will be accessible via the website and GIS.

2018 Assessment year and Beyond

5/5/5 County Revaluation Program

The basic concept of the 5/5/5 is as follows, every 5 stands for a 5 year rotation so the entire program covers a 15 year segment. Every county property will be visited during each five year segment, the workload will be designated as a revaluation or reappraisal. If every property is being seen every five years and updated, only 1 full inspection should be required or necessary to reappraise on quality/workmanship and obsolescence. This should eliminate the need to have full countywide mass appraisal which average 200-300 per parcel. Of course segmental mass appraisals are very helpful if time and money permit. Example

would be to have a company such as vanguard and complete a Neighborhood, Classification, or Full Municipality. The reason we group three 5 years segments is a full 15 years should be a reasonable time to spread out the workload and ensure uniformity and consistency exists. Certain neighborhood may need reappraised if large COD numbers exist, but most of time if consistent ratio only discrepancies can easily be fixed by % increases or decreases or lot revaluation.

Major Goals

- To have more updated and accurate property information on each and every parcel.
- To capture subtle condition changes during each five year segment, and have more accurate data for sales ratio and comparisons.
- To be able to better plan and utilize the equalization teams and maintain a more consistent and accurate property assessment.
- To promote constant appraisal motion and planning county wide.

Definitions:

Revaluation- verify measurements, update layouts and photos, implement/ verify new cost structure. (Improvements such as Ag buildings depreciation will be captured during this phase.) Normally during this phase going into every home and inspect changes in quality, excessive depreciation, or vice versa.

Reappraisal-Full site inspection and property grade/condition creating a new dataset/ Property card