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DEWEY COUNTY COURTHOUSE

COUNTY SEAT: TIMBER LAKE, SD



DEWEY COUNTY LAYES WITHIN THE BOUNDARIES OF THE CHEYENNE RIVER RESERVATION



DEWEY COUNTY

- Total Area: 2,308 square miles
- 6th Largest County in South Dakota by total area



DEWEY COUNTY CONSISTS OF 3 ORGANIZED COMMUNITIES

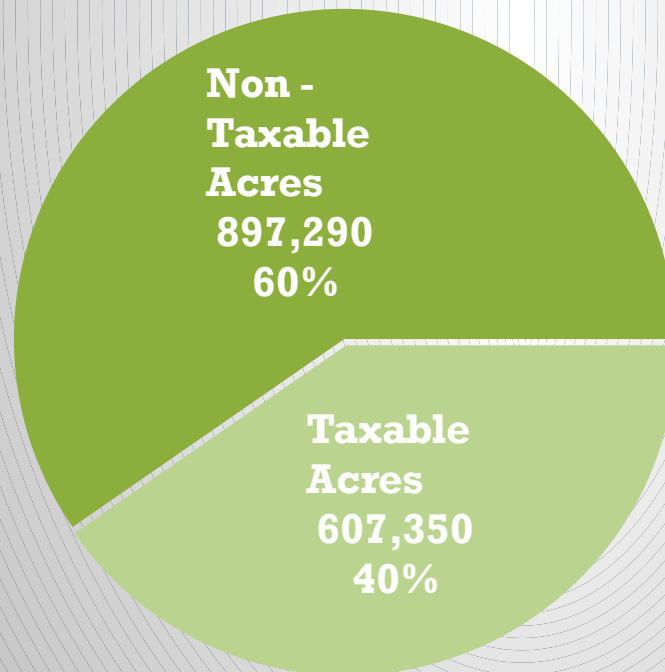
- Total Population: 5,239

(Statistics from United States Census Bureau)

- Eagle Butte: 3,137
- Timber Lake: 509
- Isabel: 145



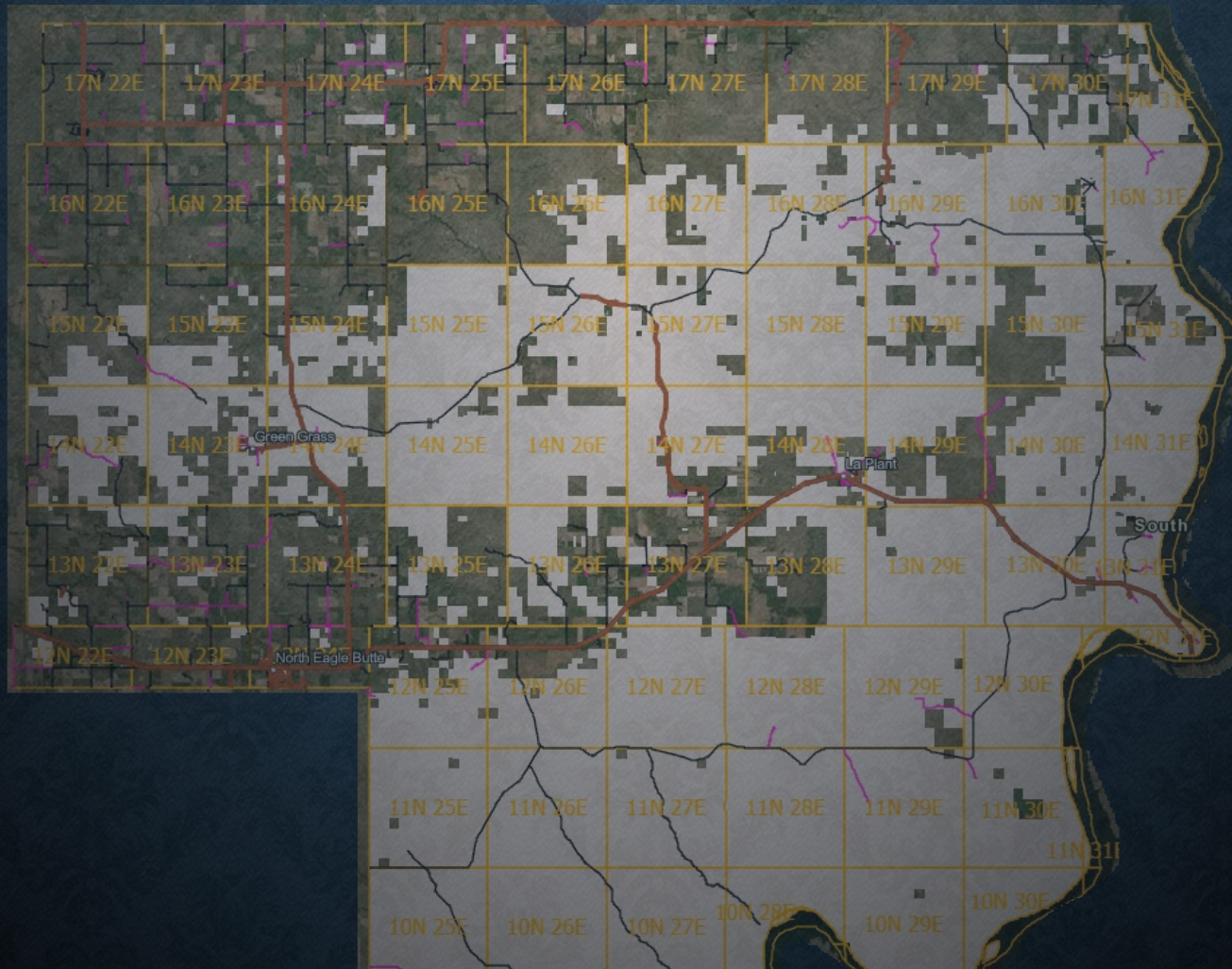
DEWEY COUNTY, SD



■ Taxable
Acres

**DEEDED LAND
APPROX. 40%**

**TRIBAL LAND
APPROX. 60%**



CHALLENGES OF A SMALL COUNTY

- “I got the job, now what?”
- Starting with no former knowledge of the position
 - It take a good 3 years to learn enough of our position to start to feel comfortable
 - Not knowing who to reach out to for help
 - Reviewing property for accuracy & proper ownership
 - There are many different hats to wear in this position

CHALLENGES OF A SMALL COUNTY CONTINUED...

- High turnover rate with Directors and Assessors throughout the state
- Budget issues
 - Years behind in getting technology
 - Cama System
 - GIS
 - Aerial Photography
 - Not able to hire more staff
 - Cost of hiring a county wide reappraisal
- People moving from Landlines to Cell Phones
 - Harder to connect with people to make appointments to get inside home and buildings.
 - Harder to verify sales

CHALLENGES OF A SMALL COUNTY CONTINUED...

- Few employees within the office
- Limited on applicants applying
- Applicants that do apply have no experience
- Wages not competitive
- Limited benefits
- Budgeting costs for training
- No building permits
 - Have to drive the county to find new buildings

CHALLENGES OF A SMALL COUNTY CONTINUED...

- Few “good” sales
 - Some good sales are not usable if the sale was before Nov. 1 and recorded after Nov. 1
- No longer allow bridging to other counties
- Implementing new legislative changes
- Dealing with angry taxpayers
- 150% Rule
 - Created inconsistency in Dewey County’s values
 - Unable to raise values in the areas that needed them the most
 - (Can’t raise values in an area where you have no usable sales)

150% RULE

- 3 SCENERIOS
 - Real life examples that show how values may increase quickly due to unforeseen circumstances.

SCENARIO #1

- The city non longer allows any new water or sewer hookups
 - Sales prices of lots within the city that already have these utilities increase drastically

SCENARIO #2

- You live in a small town of about 500 people.
- Someone decides to open a new business that employs about 85 people.
- Most employees are driving about 40 miles one way to work.
- Employees begin looking for local housing.
- There becomes a housing shortage in the community.
- This drives up the housing market.

SCENARIO #3

- A pandemic hits
- Many states start shutting down
- There is a shortage of construction supplies
- The cost construction supplies increases
- Therefore, the cost of construction increases
- People are moving from out of state and paying more than market value for homes in South Dakota

RAISING VALUATIONS

- In 2009 I attempted to raise and equalize land values in Eagle Butte City and was met with a lawyer and 50+ appeals
- Eagle Butte City chose to roll all values back to 2008 values
- I appealed those values to Dewey County
- Dewey County rolled values back to 2008 +20%
 - I had no usable sales in Eagle Butte City to justify an increase because of the 150% Rule

SALES INFORMATION DURING 150% RULE (COMMERCIAL – BARE LAND)

Assessment Year	Assessed Value	Sale Date	Sale Amount
2003	\$13,731	5-8-03	\$70,000
2009	\$22,783	6-26-09	\$125,000
2009	\$9,730	12-8-2008	\$120,000

Because we were limited from the 150% rule and had no usable sales.
Sales prices continued to increase.
Meanwhile we were very limited to increasing our assessments.

SALES HISTORY ON A SINGLE COMMERCIAL LOT

Assessment Year	Assessed Value	Sale Date	Sale Amount
1992	\$13,340	9-11-92	\$7,500
2006	\$11,179	4-25-06	\$35,000
2007	\$11,709	3-28-07	\$30,000
2007	\$11,709	8-20-07	\$40,000
2009	\$14,051	7-24-09	\$40,000
2011	\$20,233	11-4-11	\$90,000

Here is the sales history of ONE single bare commercial lot that I have in my county showing how the sales prices continue to increase while assessments slowly increase.

WHEN I STARTED IN DEC. 2002...

- Ag land & non ag were both on the market value system
- Ag land was valued using only 1 top dollar
- Ag land splits were made by counting dots
- All sales were subject to 150% rule
- All ag land sales were tested for NA-Z classification
- Used Marshall & Swift for valuation
- Used Ultra for our computer program
- Paper property cards
- Drove our personal vehicles for work

AND NOW IN 2024...

- Ag land is valued by productivity
- Ag land has 2 top dollars
- Non-ag is still on the market value system
- The 150% rule phased out
- NA-Z phased out
- County provides us a county vehicle
- Vanguard is our valuation software
- Vanguard is our computer program
- Vanguard stores our property card information

CHANGES THAT HAVE HELPED DEWEY COUNTY...

- Switching to a cama system
- Getting GIS
- Using aerial photos
- Having a county vehicle available
- Dewey County website
- Using sales spreadsheets

SDAAO CHALLENGES

- **TURNOVER RATE** (since I started in Dec 2002)

- (Below is turnover of Directors in District 1...

Butte County 5

- Shannon, Polly, Lisa, Donna, Cristina

Harding County 4

- Shirley, Lila, Brenda, Ashley

Perkins County 4

- Abby, Cori, Wynne, Corina, Tracy

Ziebach County 4

Corson County 3
• Mike, Clint, Dena, Misty

Dewey County 2

- Brian, Jeff, Amy



SDAAO CHALLENGES

- On-site training in the assessor's offices is vital for struggling Directors. DOR staff tries to provide assistance with on-site training.
 - DOR does not currently have the funding, time or staff available for the level of on-site training needed by the Directors
 - Directors also try to assist other Directors with training
 - Training
 - With the high turnover rate, it is hard to keep up with trainings
 - (some examples of trainings being requested)
- | | | | |
|-----------------|--------------------|--------------------|-------------------------|
| • Abstract | • Residential Bldg | • Ag Soils | • Appeals / OHE |
| • Intentions | • Commercial Bldg | • Ag Adjustment | • TIF's |
| • Sales Ratio | • Mobile Homes | • Forms | • Discretionary |
| • Sales Website | • Ag Bldg | • Taxation Process | • Real Estate Transfers |

CHALLENGES ON THE RESERVATION

- **Limited funding since were only about 40% taxable.**
- Land isn't taxable until the patent is recorded. Land Patents don't always get recorded.
- Mobile Homes are exempt if they are owned by a tribal member on their own reservation.
- "If my value keeps going up I'm going to put it into trust"
- Tribe buying land
- Undivided interests (partially tribal, partially deeded)
 - Interests become very fractionated
- Dewey County works well with the BIA Realty office while some other counties have a difficult time getting information regarding tribal land on the reservation.

The End