**64:04:01:30.01.  Director of equalization permitted to make adjustments to values when using productivity valuation to establish value.** The county director of equalization may adjust values when using the productivity valuation method of valuing agricultural land. The adjustments shall be made equitably and uniformly. Any adjustment made shall be based on documented evidence that the adjustment is necessary for equalization of values. When making any adjustment, the director of equalization shall:

(1)  Identify the adjustment and give the reasoning for making the adjustment;

(2)  Identify the amount of the adjustment and the methodology used to determine the amount of the adjustment;

(3)  Identify the methodology used to apply the adjustment to all the properties that received the adjustment; and

(4)  Provide to the department a printout of the land inventory for assessed acres showing soil survey map units, capability rating used for each map unit, dollar values, and acres for each map unit for the current assessment year. The printout shall show this information for each organized township, by township/range for each unorganized township in the county, and also contain a county-wide summary of the information.

The adjustment, and the documentation supporting the adjustment, shall be reported to the department at the same time information is submitted pursuant to § 64:04:01:31.

**Source:** 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

**General Authority:** SDCL 10-1-16.1, 10-6-33.13(8).

**Law Implemented:** SDCL 10-1-15, 10-1-16.1, 10-6-33, 10-6-33.28, 10-6-33.31.