**64:04:01:31.  Establishing equalization factor.** For the department to accurately establish the equalization factors, each county shall supply the following information no later than January 1 of the year the factor is to be established:

(1)  Summary of changes made to assessments for the current assessment year;

(2)  Printout of county-wide abstract reflecting changes made for the current assessment year;

(3)  Printout or electronic file of sales for the last assessment year showing current year assessment. If there are less than fifteen sales of nonagricultural property, the county shall supply this same information, for the number of years necessary to obtain the fifteen sales; and

(4)  A county-wide 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.

**Source:** 29 SDR 177, effective July 2, 2003; 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

**General Authority:** SDCL 10-1-16.1.

**Law Implemented:** SDCL 10-1-15, 10-1-16, 10-3-41, 10-12-44, 10-13-37.