**64:04:01:31.01.  Department to review adjustments for consideration in determining equalization factor.** To determine the agricultural equalization factor for a county, the department shall consider information submitted pursuant to § 64:04:01:31 The department shall also consider any evidence submitted for value adjustments made when using the productivity valuation method of valuing agricultural land. The department shall review these adjustments to determine if such adjustments were necessary, based on the supported documentation, and made uniformly and equitably.

**Source:** 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, 10-1-16.1, 10-6-33, 10-6-33.28, 10-3-41, 10-12-44, 10-13-37.