

2025 APPEAL PROCESS TIME FRAME

- March 1 - assessment notices must be mailed
- March 15 - last day to file for owner-occupied status with Director of Equalization

Local Board of Equalization

- March 13 - last day to mail or file¹ written appeal with clerk of local board (SDCL [10-11-16](#))
- March 17 - local board begins (SDCL [10-11-13](#))
- March 21 - local board ends (SDCL [10-11-14](#))
- March 28 - last day to receive written notice of local board's decision (SDCL [10-11-16.1](#))

County Board of Equalization

- April 1 - last day to mail or file¹ written appeal with county auditor (SDCL [10-11-23](#))
- April 8 - county board begins (SDCL [10-11-25](#))
- April 29 - county board ends (SDCL [10-11-25](#))
- May 2 - last day to receive written notice of county board's decision (SDCL [10-11-26.1](#))

Consolidated Board of Equalization

- April 1 - last day to mail or file¹ written appeal with county auditor (SDCL [10-11-67](#))
- April 8 - consolidated board begins (SDCL [10-11-71](#))
- April 29 - consolidated board ends (SDCL [10-11-71](#))
- May 2 - last day to receive written notice of consolidated board's decision (SDCL [10-11-73](#))

Office of Hearing Examiners

- May 16 - last day to mail or file¹ a written appeal (SDCL [10-11-42](#)) with:

Chief Administrative Hearing Officer

523 E. Capitol Ave

Pierre, SD 57501

Circuit Court

Appealing from County Board - you must appeal within 30 days after notice has been served of the decision.

Appealing from Office of Hearing Examiners - you must appeal within 30 days after notice of the decision.

¹ Use of the term "file" means in the hands of the official with whom it is to be filed. Postmarked by deadline is considered timely mailing.