



RE: Reappraisal of Lincoln County

The Director of Equalization Office is conducting a reappraisal of properties located in Lincoln County. Each taxing jurisdiction will take an estimated 4-6 week to complete. This notice is to inform the property owners of this project and to ask for your assistance with it. The reappraisal map shows the year and areas of the county we will be reassessing. **DATES AND LOCATIONS ARE SUBJECT TO CHANGE**

This will be a large undertaking as the Equalization Office has limited personnel. Your assistance is much appreciated.

The assessment process will not take much time. We understand that everyone has busy schedules and respect the fact that you have other priorities. The assessment process will go something like this:

- we will begin with a brief **interior walk through of all structures including residences and/or garages/sheds...** then;
- we will take **exterior measurements of all structures** (all structures including residences and/or garages/sheds... on the property, etc.)
- we will also be taking **exterior photos of all structures** and then be on our way.

The time needed is dependent upon the structure(s) needing inspection.

If you have any questions or concerns please call our office at 1-605-764-2571. Office hours are Monday through Friday from 8:00 a. m. to 5:00 p.m. E-mail address: assessor@lincolncountysd.org

Karla Goossen, CAA
Lincoln County Director of Equalization

***International Association of Assessing Officers
Standard 3.3.4 Maintaining Property Characteristics Data***

Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. ... Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review including an on-site verification of property characteristics should be conducted at least every 4 to 6 years. Re-inspections should include partial re-measurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions. Photographs taken at previous physical inspections can help identify changes

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