

**Department of Revenue
Notice of Public Hearing to Adopt Rules**

A public hearing will be held in the Anderson Building, Room 109, 445 E. Capitol Ave., Pierre, South Dakota, on November 23, 2015 at 9:00 a.m., to consider the adoption and amendment of proposed rules to the following:

Property and Special Taxes

64:03:01:02.01, 64:04:01:20

The reason for adopting the proposed rule changes is to update manuals and price of manuals to the current version that must be used by assessors in calculating the value of non-residential and residential property.

The effect of the rule changes will update manuals and price of manuals to current version and ensure that the language of the rules is consistent.

Persons interested in presenting data, opinions, and arguments for or against the proposed rules may do so by appearing in person at the hearing or by sending them to the South Dakota Department of Revenue – Legal Division, 445 East Capitol Avenue, Pierre, South Dakota 57501-3185. Material sent by mail must reach the Department by December 3, 2015, to be considered.

After the hearing, the Department of Revenue will consider all written and oral comments it receives on the proposed rules. The Department may modify or amend a proposed rule at that time to include or exclude matters that are described in this notice.

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Revenue at least 48 hours before the public hearing if you have special needs for which special arrangements must be made. The telephone number for making special arrangements is (605) 773-4701.

The text of the above-proposed rules is available on the Department of Revenue's website at: http://dor.sd.gov/Publications/Public_Notices/PDFs/ptrules2015.pdf and on South Dakota's Administrative Rules website at: <http://rules.sd.gov/>. Paper copies of the proposed rules may be obtained without charge from:

South Dakota Department of Revenue
Legal Division
445 East Capitol Avenue
Pierre, South Dakota 57501-3185.

Published at the approximate cost of \$_____.