Greetings from the South Dakota Department of Revenue!

An exciting event each summer is the annual Sturgis Motorcycle Rally. Although this event takes place over ten days during the summer, our staff works year-long to prepare. The success of the rally wouldn’t happen without our staff, partnerships with local governments, and vendors who work to ensure that all tax matters are handled smoothly. Check out page 3 for revenue and vendor statistics.

We are pleased to announce our new Property Tax Transparency Portal available to everyone. Great work has been poured into this project and there are future planned enhancements in the works. Find out more on page 3. There is also an informational video on understanding property taxes I encourage you to check out on page 4.

Besides the color of the leaves changing, another sign of fall is upcoming deadlines. Please look throughout the newsletter for information on the state’s buffer strip program, vehicle registration, and tax filing deadlines.

Our staff has been diligently working on preparing for the 2023 license plate reissue. Due to changes made to the organizational license plates, organizations need to fill out new paperwork for their emblems. Find more information on this on page 5.

Don’t forget to keep up on our recent lottery winners. A Rapid City man had his life changed in more than one way. See page 5 to read his story.

Also happening in Rapid City, the South Dakota Lottery has a new home! Find out information on the new location that is ready to serve you on page 6. The Revenue office will be moving to the new location at the end of the September.

Make sure to never miss a deadline by following us on social media at South Department of Revenue or browse through our Upcoming Dates at dor.sd.gov/calendar to see all our deadline postings, department updates, educational seminars, closings, and more.

Our dedicated staff is here to assist you through every season. Please enjoy this edition of our DOR newsletter.
The Motor Vehicle Department just rolled out the new Motor Carrier Connect (MCC) system. This new system allows motor carriers to register for IRP, renew IRP registration, add/transfer vehicles, update leases, and change motor carrier responsible for safety. This system design allows you to communicate with the Motor Carrier Section of the South Dakota Department of Revenue in a safe and secure electronic environment. The new website may be found here: https://sd.motorcarrierconnect.com.
### Deadline Approaching for Buffer Strip Program

South Dakotans who own land with eligible riparian buffer strips have until October 15 to apply for a property tax incentive. Applications are submitted to the Director of Equalization in the county where the property is located. Eligible applicants will receive tax relief for their 2023 assessment--taxes payable 2024.

To be eligible, applicants must meet the following requirements:

- Land must meet the criteria for agricultural classification for purposes of taxation.
- Only land that is adjoining qualified lakes and streams is eligible to be enrolled in the program. Maps of all qualified lakes and streams for every county can be accessed at: [https://danr.sd.gov/Press/DataAndMapping.aspx](https://danr.sd.gov/Press/DataAndMapping.aspx)
- A Board of County Commissioners, by resolution, may add qualifying lands not included in the link above.
- The land must consist of existing or planted perennial vegetation.
- The buffer strip has to be a minimum of 50 feet wide and can be a maximum of 120 feet wide. The measurement starts at the top of the bank or where the vegetation starts, whichever is closer to the water.
- The vegetation cannot be harvested or mowed before July 10 unless the riparian buffer strip is impacted by center pivot irrigation, then the perennial vegetation may not be harvested or mowed before June 25. A minimum of 4 inches of vegetation must be maintained at all times.
- The land cannot be grazed during the months of May through September.

Please note that landowners must apply annually to receive this incentive.

### Upcoming Tax Seminars

Be sure to check [https://apps.sd.gov/RV23Education/Classes.aspx](https://apps.sd.gov/RV23Education/Classes.aspx) for potential reschedule dates.

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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Location</th>
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<tbody>
<tr>
<td>Sept 29</td>
<td>Gasoline Marketers</td>
<td>Microsoft Teams</td>
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<td>Oct 12</td>
<td>ND/SD Border Tax Seminar</td>
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<td>- Contractors Excise Tax</td>
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<tr>
<td>Oct 25</td>
<td>Highway Contractor Fuel Tax</td>
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### Property Tax Transparency Portal

The South Dakota Property Tax Transparency Portal is the one stop shop for property tax information, resources, and laws. This system features the Property Tax Explainer Tool that provides a high level breakdown of some of the levies assessed within a specific jurisdiction, numerous DOR property tax facts, publications, forms, and multiple years of property tax data.

While the state does not collect or spend any property tax money, property taxes are the primary source of funding for school systems, counties, municipalities, and other units of local government. Not only is the portal a great resource for finding property tax information, it also makes available data open and transparent for everyone. The previous Property Sales Search is still available for your property tax search needs. To visit the site click [here](https://dor.sd.gov).

### CONTACT US

**SD Department of Revenue**

445 E Capitol Avenue, Pierre, SD 57501

**Website:** [https://dor.sd.gov](https://dor.sd.gov)

**Phone:** 605-773-3311

**Taxpayer Assistance Center:** 1-800-829-9188

**Motor Vehicles:** 605-773-3541

**SD Lottery:** 605-773-5770

**Gaming Commission:** 605-773-6050
**Does The Land You Own Qualify For Agricultural Status?**

For land to be classified as agricultural, it must meet the following criteria:

- The primary and main use of the land must be devoted to agricultural pursuits, such as the harvesting of crops or the raising of livestock.
- The land must also meet either an acreage requirement or a minimum income.
- A county’s acreage requirement can range from 20 acres to 160 acres.
- If the land does not meet the acreage criteria, then a minimum gross income of at least $2,500 must be shown to have come from an agricultural pursuit in three of the previous five years.

To better understand the requirements, please review the ag land classification flowchart shown to the right.


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**Due Dates**

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<th>Tax Return</th>
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<tr>
<td>September</td>
<td>09/20/2022</td>
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<td>October</td>
<td>10/20/2022</td>
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<tr>
<td>November</td>
<td>11/21/2022</td>
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<tr>
<td>December</td>
<td>12/20/2022</td>
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**Motor Vehicle Registration Dates**

Vehicle registration renewal due dates are based on the first letter of your last name, which then correlates to a particular month.

- September – S
- November – T/U/V/W/X/Y/Z
- January – A/B

*April, October, and December are non-renewal months

**Plate Reissue Begins January 1, 2023!**

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**Understanding Property Taxes**

Many people have a hard time wrapping their heads around how property taxes work and the role of the county assessor. If you are one of those people, fret no more! The Department has a video that helps explain how the process works: [https://youtu.be/74SFQH4Ci60](https://youtu.be/74SFQH4Ci60)
While Joel Nielsen’s circumstances during the July 23 Dakota Cash drawing weren’t ideal, that weekend was memorable in more ways than one. The Rapid City resident became the South Dakota Lottery’s latest big winner when he claimed his half of the $126,442 Dakota Cash jackpot. The other winning ticket from the July drawing was purchased in Watertown.

While Nielsen’s $63,221 prize generated plenty of excitement, he didn’t learn the good news immediately. As Nielsen’s winning numbers were drawn, he was in a hospital recuperating from surgery. “On the 22nd of July, I was in surgery for a liver transplant,” Nielsen said. “I didn’t bother checking my ticket because I was so out of it.”

Nielsen is thankfully recovering well from that surgery. His recovery and his prize have combined to give him a new outlook. “I got really sick with my liver, but I continued to play,” Nielsen said. “The days were long and hard, but now I have a whole new life in front me.”

As Nielsen recovers, he is hoping to spend some of his prize on a new set of golf clubs and a 60th birthday fly fishing trip in Wyoming. He also aims to give back to his community through a very worthy cause.

Nielsen purchased his tickets at Maverik, Inc., located at 1624 Haines Ave. in Rapid City. He typically purchases his tickets at the retail location, and he can’t wait to make his return.

Nielsen notes that the $63,221 prize is the largest he has won in South Dakota or his previous homes of California, Arizona and Wyoming. “Just be responsible. Don’t go crazy or spend your life savings,” Nielsen said. “I like to play the games with better odds. Dakota Cash is perfect. You also have to picture yourself winning. I have a strong spiritual connection and I’ve said a lot of prayer recently. I’m sure he had something to do with this.”

**Organization Emblem License Plate Reissue**

Starting January 1, 2023, the State of South Dakota will be issuing a new plate design for the organizational emblem license plate. Due to that new design, the Motor Vehicle Division (MVD) is reviewing and updating records for organizations that currently have emblems available for these plates.

All organizations will need to fill out a new form and send appropriate documentation including any articles of incorporation, charter by-laws, and IRS non-profit rulings. Organizations may fill out the form online at [https://sddor.seamlessdocs.com/f/1306](https://sddor.seamlessdocs.com/f/1306). The additional information may be uploaded with the form, emailed to emblem@state.sd.us, or you can mail the paper copies to the Motor Vehicle Division, 445 E. Capital Ave., Pierre, SD, 57501. All forms should be received by the Department by October 15, 2022.

The MVD appreciates your help in updating your organizations’ records and emblem designs. This will make it so customers looking for a decal for the organization plates will have updated contact information for purchasing an emblem. If the MVD does not receive your organization’s information, your emblem and contact information will not be shared on the Department of Revenue’s website listing valid emblems that can be used on the license plate.

The plates are going to have a slight design change requiring all decals to have a solid background. As shown below, there are now words on the plate that advise customers where the decal is to be placed. The lettering will show through a clear background and conflict with your decal design. If you currently have a clear background on the decal, you need to update your design with an opaque background and order new decals to sell in 2023.
The South Dakota Lottery has a new home in Rapid City. Effective August 29, the Lottery’s validation center has relocated to the Rapid City One Stop. The new building, which is located at 221 Mall Dr., will also be home to the Department of Revenue and several other state agencies in the coming months.

Players can visit South Dakota Lottery validation centers to claim prizes and purchase their favorite scratch tickets and lotto games. The Lottery also has validation centers in Sioux Falls and Pierre.

“We are excited about the South Dakota Lottery’s new office,” Executive Director Norm Lingle said. “Our new home will not only provide our players with a convenient location, but it will also better equip our staff to serve our customers and retail partners.”

The Lottery’s new office will be open Monday through Friday, 12 to 4 p.m. MST. Lottery hours of operation will later transition to Monday through Friday 8 a.m. to 4 p.m. MST.

Lottery visitors are asked to use the north entrance that has the Lottery’s logo displayed on the window.

The Department of Revenue will be making their move at the end of September. Stay tuned for more details!