

# State of South Dakota

EIGHTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2010

744R0682

SENATE ENGROSSED NO. **HB 1202** - 3/9/2010

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Representative Noem and Senator Peterson

1 FOR AN ACT ENTITLED, An Act to require the director of equalization to use certain factors  
2 and adjustments to assess agricultural land and to allow the Department of Revenue and  
3 Regulation to assess certain agricultural land.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
6 follows:

7 If any complaint is filed by the secretary pursuant to § 10-1-31, then notwithstanding the  
8 provisions of chapter 10-6 requiring each county director of equalization to assess agricultural  
9 land within the county, the department may elect to assess all land classified as agricultural  
10 property in the county which is subject of the complaint pending resolution of the complaint.  
11 The department shall assess agricultural land within the affected county pursuant to the  
12 applicable provisions of chapter 10-6 to determine its agricultural income value.

13 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
14 follows:

15 If the department elects to assess agricultural land pursuant to section 1 of this Act, the



1 department shall notify the owners of agricultural property in the county with a special notice  
2 of the election by the department to calculate the agricultural assessments and shall recite the  
3 allegations set forth in the complaint. Within five days of the receipt of the proof and expense  
4 of mailing from the department, the county auditor shall transfer an amount equal to such cost  
5 to the department.