



2024 South Dakota Legislature
Senate Bill 131
ENROLLED

AN ACT

ENTITLED An Act to include shelterbelts as a factor affecting productivity in determining assessed value of agricultural land.

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

Section 1. That § 10-6-131 be AMENDED:

10-6-131. Before July first each year, the secretary of revenue shall annually provide each director the agricultural income value for each county as computed pursuant to § 10-6-127. The director shall annually determine the assessed value of agricultural land. The director may adjust the assessed value of agricultural land to the extent one or more of the following factors affect the productivity of the land:

- (1) Location;
- (2) Size;
- (3) Soil survey statistics;
- (4) Terrain;
- (5) Topographical condition;
- (6) Climate;
- (7) Accessibility; or
- (8) Surface obstructions, including shelterbelts.

The director shall document each adjustment by using data from sources reasonably related to the adjustment being made. In addition, the director may use data from comparable sales of agricultural land to document the adjustment concerning productivity for any of the factors listed in this section.

If the actual use of agricultural land varies from the land use category specified by soil classification standards, or if any factors listed in this section exist that affect the productivity of the land, the property owner may request an examination of the land by the director on a form prescribed by the department. The director shall determine whether

to adjust the assessed value of the agricultural land pursuant to the factors listed in this section.

The director shall document all supporting evidence for the adjustment determination. The director shall provide any adjustment documentation to the department upon request. The director must keep the adjustment documentation in the director's office for the life of the adjustment.

For the purposes of this section, the term "shelterbelt" means field shelterbelts, farmstead windbreaks, wildlife tree plantings, living snow fences, and other tree plantings made specifically for conservation purposes, but excluding trees planted for ornamental or commercial purposes.

An Act to include shelterbelts as a factor affecting productivity in determining assessed value of agricultural land.

I certify that the attached Act originated in the:

Received at this Executive Office this ____ day of _____,

Senate as Bill No. 131

2024 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby approved this _____ day of _____, A.D., 2024

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2024
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 131
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State