

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

924U0001

SENATE BILL NO. 6

Introduced by: Senators Rhoden, Frerichs, and Sutton and Representatives Peterson, Cronin, and Schaefer at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to determine whether factors affecting productivity should
2 be applied if the actual use of agricultural land does not correspond to the soil classification
3 standards.

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

5 Section 1. That § 10-6-33.31 be amended to read as follows:

6 10-6-33.31. Before July first each year, the secretary of revenue shall annually provide each
7 director of equalization the agricultural income value for each county as computed pursuant to
8 § 10-6-33.28. The director of equalization shall annually determine the assessed value of
9 agricultural land. The assessed value of agricultural land may be adjusted by the following
10 factors affecting productivity:

- 11 (1) The capacity of the land to produce agricultural products as defined in § 10-6-33.2;
12 and
13 (2) The location, size, soil survey statistics, terrain, and topographical condition of the
14 land including the climate, accessibility, and surface obstructions.



1 Each adjustment shall be documented. The director of equalization may document an
2 adjustment by using data from sources reasonably related to the adjustment being made. In
3 addition, the director of equalization may use data from comparable sales of agricultural land
4 to document the adjustment concerning productivity for any of the factors listed in this section.

5 If the actual use of agricultural land varies from the land use category specified by soil
6 classification standards, the property owner may request an examination of the land by the
7 director of equalization. The director of equalization shall make a determination of whether to
8 adjust the assessed value of the agricultural land pursuant to the factors listed in subdivision (2).