

AN ACT

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

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

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

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

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

Each adjustment shall be documented. The director of equalization may document an adjustment by using data from sources reasonably related to the adjustment being made. In addition, the director of equalization 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, the property owner may request an examination of the land by the director of equalization. The director of equalization shall make a determination of whether to adjust the assessed value of the agricultural land pursuant to the factors listed in subdivision (2).

An Act to determine whether factors affecting productivity should be applied if the actual use of agricultural land does not correspond to the soil classification standards.

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I certify that the attached Act originated in the

SENATE as Bill No. 6

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 6
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State