

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

276S0042

HOUSE BILL NO. 1002

Introduced by: Representatives Dennert, Cronin, and Street and Senator Rhoden at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the documentation
2 of data used to make adjustments during the assessment process for factors that affect the
3 capacity of the land to produce agricultural products.

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 and regulation shall
7 annually provide each director of equalization the agricultural income value for each county as
8 computed pursuant to § 10-6-33.28. The director of equalization shall annually determine the
9 assessed value of agricultural land. The assessed value of agricultural land may be adjusted by
10 the following factors:

- 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 ~~which can be~~



1 documented.

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