

# State of South Dakota

EIGHTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2011

834S0433

## HOUSE BILL NO. 1098

Introduced by: Representatives Dennert, Boomgarden, Cronin, Feickert, Hoffman, and Street  
and Senator Frerichs

1 FOR AN ACT ENTITLED, An Act to revise the limitation on the increases and decreases that  
2 may be made to the total taxable value of cropland and noncropland.

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

4 Section 1. That § 10-6-77 be amended to read as follows:

5 10-6-77. For the taxes payable in 2011, 2012, 2013, 2014, 2015, 2016, and 2017, the total  
6 taxable value of cropland within any county may not increase or decrease more than ~~ten~~;

7 (1) Twelve percent in any year, if the county is less than thirty percent from its full  
8 agricultural income value;

9 (2) Fourteen percent in any year, if the county is thirty percent of more but less than fifty  
10 percent from its full agricultural income value; and

11 (3) Sixteen percent in any year, if the county is fifty percent or more from its full  
12 agricultural income value.

13 For the taxes payable in 2011, 2012, 2013, 2014, 2015, 2016, and 2017, the total taxable  
14 value of noncropland within any county may not increase or decrease more than ~~ten~~;

15 (1) Ten percent in any year, if the county is less than twenty percent from its full



1           agricultural income value;

2           (2)   Twelve percent in any year, if the county is twenty percent of more but less than forty  
3           percent from its full agricultural income value; and

4           (3)   Fourteen percent in any year, if the county is forty percent or more from its full  
5           agricultural income value.