

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

852U0005

HOUSE BILL NO. 5

Introduced by: _____

1 FOR AN ACT ENTITLED, An Act to assess cropland as noncropland after a set period of time
2 if the cropland is encumbered by a conservation easement that prohibits cropping in
3 perpetuity.

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

5 Section 1. That § 10-6-33.32 be amended to read as follows:

6 10-6-33.32. Agricultural land shall be divided by the director of equalization into categories,
7 including cropland and noncropland. Each category shall be divided into classes based on soil
8 classification standards developed by the United States Department of Agriculture Natural
9 Resources Conservation Service. The soil capability rating shall be used to determine whether
10 land shall be designated as cropland or noncropland as established by the soil capability ratings.

11 If agricultural land containing cropland rated soils is encumbered by a conservation
12 easement that prohibits cropping in perpetuity, the landowner may request the director of
13 equalization to adjust the assessed value of the encumbered cropland soils. The landowner shall
14 provide the director of equalization documentation verifying the encumbrance of the land by a
15 conservation easement and the date such conservation easement was granted. After fifteen years
16 have elapsed from the granting of the conservation easement, the director of equalization shall



- 1 assess the land using the noncropland soil capability rating for the encumbered soil class and
- 2 the cropland agricultural income value as determined by § 10-6-33.28.