

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

708S0009

HOUSE BILL NO. 1001

Introduced by: Representatives Cronin, Dennert, 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 concerning the assessment of
2 agricultural land.

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

4 Section 1. That § 10-6-33.29 be amended to read as follows:

5 10-6-33.29. The secretary of revenue and regulation shall enter into contracts with South
6 Dakota State University and, if necessary, the South Dakota Agricultural Statistics Service for
7 the purpose of creating a database to determine the agricultural income value of agricultural land
8 by county. The cropland data ~~shall~~ may include: acres planted, acres harvested, yield per acre,
9 and statewide crop prices. The noncropland data ~~shall~~ may include: cash rents, rangeland acres,
10 pastureland acres, rangeland AUM's per acre, pastureland AUM's per acre, grazing season data,
11 and statewide cow and calf prices. The Agricultural Land Assessment Implementation and
12 Oversight Advisory Task Force may recommend other cropland and noncropland data to the
13 Legislature for subsequent use in the database. The secretary shall have such data collected for
14 2001, which will serve as the first year of the database, and each year thereafter. The database



1 shall consist of the most recent eight years of data that have been collected and the two years,
2 one year representing the highest agricultural income value and one year representing the lowest
3 agricultural income value, shall be discarded from the database. The database for the 2010
4 assessment for taxes payable in 2011 shall consist of data from 2001 to 2008, inclusive, and the
5 database for each assessment year thereafter shall be adjusted accordingly. South Dakota State
6 University shall provide the data for each county to the secretary of revenue and regulation by
7 June first of each year.