

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

690V0022

HOUSE BILL NO. 1006

Introduced by: Representatives Peterson, Bartling, and Cronin and Senators Frerichs, Rhoden, and Sutton at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to provide for the assessment and taxation of agricultural
2 land based on its actual use.

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

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

5 10-6-33.32. Agricultural land shall be divided by the director of equalization into categories,
6 including cropland and noncropland. The categories shall reflect the actual use of the
7 agricultural land by the owner or operator of the land. Each category shall be divided into
8 classes based on soil classification standards developed by the United States Department of
9 Agriculture Natural Resources Conservation Service.

10 If the director of equalization has not divided the land into a category based on its actual use,
11 the owner or operator of the land may request the director of equalization before August first
12 to change the category assigned to the land. The director shall act upon the request within sixty
13 days of the date of the request. An aggrieved person may appeal the decision of the director
14 pursuant to chapter 1-26D.



1 Beginning on July 1, 2015, any person who has land categorized as noncropland and
2 changes the use of the land to cropland or another use shall notify the director of equalization
3 by August first. Beginning on July 1, 2015, any person who has land categorized as cropland
4 and changes the use of the land to noncropland or another use shall notify the director of
5 equalization by August first.