

AN ACT

ENTITLED, An Act to revise certain provisions regarding the classification of agricultural land for property tax purposes.

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

Section 1. That the code be amended by adding a NEW SECTION to read:

The Department of Revenue, in conjunction with South Dakota State University, shall study the impact of changes to the methodology of rating soils for purposes of assessing agricultural land. The study shall be based on South Dakota State University's research initiated by the Agricultural Land Assessment Implementation and Oversight Advisory Task Force pursuant to chapter 106 of the 2016 Session Laws. The department shall select a representative sampling of counties to participate in the study and shall provide data, technical assistance, and any other information to the counties as necessary to analyze the impacts of any recommended changes to the soil ratings. The department shall present its findings to the Agricultural Land Assessment Implementation and Oversight Advisory Task Force on or before January 1, 2020.

An Act to revise certain provisions regarding the classification of agricultural land for property tax purposes.

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I certify that the attached Act originated in the

SENATE as Bill No. 4

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 4
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State