



2020 South Dakota Legislature

Senate Bill 57

Introduced by: **Senator Russell**

1 **An Act to provide for the assessment of certain agricultural land as noncropland.**

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

3 **Section 1.** That § 10-6-33.32 be AMENDED:

4 **10-6-33.32. Division of land into categories--Exception--Appeal.**

5 ~~Agricultural~~ For purposes of determining the agricultural income value of the land
 6 pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive, agricultural land shall be divided by
 7 the director of equalization into categories, including cropland and noncropland. Each
 8 category shall be divided into classes based on soil classification standards developed by
 9 the United States Department of Agriculture Natural Resources Conservation Service,
 10 except that land must be categorized as noncropland if the land has been seeded to grass
 11 for at least ten years and is used for animal grazing or left unharvested, or is native
 12 grassland.

13 Any land qualifying as noncropland under the foregoing exception that has not
 14 been classified as such must be reclassified as noncropland if the landowner requests
 15 reclassification with the director of equalization prior to August first. If the director of
 16 equalization fails to reclassify the land as noncropland within thirty days of the date of the
 17 request, the landowner may appeal pursuant to chapter 1-26D.