

# State of South Dakota

EIGHTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2010

744R0682

## SENATE TAXATION ENGROSSED NO. **HB 1202** 3/3/2010

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Representative Noem and Senator Peterson

1 FOR AN ACT ENTITLED, An Act to require the director of equalization to use certain factors  
2 and adjustments to assess agricultural land, to allow the Department of Revenue and  
3 Regulation to assess certain agricultural land, and to transfer certain county funds to the  
4 Department of Revenue and Regulation.

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

6 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
7 follows:

8 For the 2011 assessed valuation of agricultural land and each subsequent year, the director  
9 of equalization shall make the same adjustments to each parcel of agricultural land as was made  
10 pursuant to § 10-6-33.1 prior to its repeal on July 1, 2009. Before removing or modifying any  
11 of these adjustments, a director of equalization shall request permission from the department.  
12 The secretary may require the director of equalization to remove or modify any adjustment by  
13 a written order to the director of equalization.

14 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as



1 follows:

2 If any complaint is filed by the secretary pursuant to § 10-1-31, then notwithstanding the  
3 provisions of chapter 10-6 requiring each county director of equalization to assess agricultural  
4 land within the county, the department may elect to assess all land classified as agricultural  
5 property in the county which is subject of the complaint pending resolution of the complaint.  
6 The department shall assess agricultural land within the affected county pursuant to the  
7 applicable provisions of chapter 10-6 to determine its agricultural income value.

8 Section 3. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
9 follows:

10 If the department elects to assess agricultural land pursuant to section 2 of this Act, the  
11 affected county shall transfer funds to the department to assess agricultural land on behalf of the  
12 county. The county auditor shall transfer an amount of funds that is equal to the total taxable  
13 value of agricultural land divided by the total taxable value of all property within the county  
14 times the amount of funds budgeted by the county for the office of the director of equalization.  
15 The county shall transfer fifty percent of such funds by December first of each year and the  
16 remaining fifty percent by the following June first.

17 Section 4. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
18 follows:

19 If the department elects to assess agricultural land pursuant to section 2 of this Act, the  
20 department shall notify the owners of agricultural property in the county with a special notice  
21 of the election by the department to calculate the agricultural assessments and shall recite the  
22 allegations set forth in the complaint. Within five days of the receipt of the proof and expense  
23 of mailing from the department, the county auditor shall transfer an amount equal to such cost  
24 to the department.