

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

591U0004

HOUSE BILL NO. 4

Introduced by: _____

1 FOR AN ACT ENTITLED, An Act to assess cropland as noncropland if the cropland is
2 encumbered by a conservation easement that prohibits cropping in perpetuity.

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. Each category shall be divided into classes based on soil
7 classification standards developed by the United States Department of Agriculture Natural
8 Resources Conservation Service. The soil capability rating shall be used to determine whether
9 land shall be designated as cropland or noncropland as established by the soil capability ratings.

10 If agricultural land containing cropland rated soils is encumbered by a conservation
11 easement that prohibits cropping in perpetuity, the landowner may request the director of
12 equalization to adjust the assessed value of the encumbered cropland soils. The landowner shall
13 provide the director of equalization documentation verifying the encumbrance of the land by a
14 conservation easement. The director of equalization upon receipt of such documentation shall
15 assess the land using the noncropland soil capability rating for the encumbered soil class and
16 the cropland agricultural income value as determined by § 10-6-33.28.

