

# State of South Dakota

EIGHTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2013

924U0001

SENATE BILL NO.     1    

Introduced by: \_\_\_\_\_

1 FOR AN ACT ENTITLED, An Act to determine whether factors affecting productivity should  
2 be applied if the actual use of agricultural land does not correspond to the soil classification  
3 standards.

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

5 Section 1. That § 10-6-33.31 be amended to read as follows:

6 10-6-33.31. Before July first each year, the secretary of revenue shall annually provide each  
7 director of equalization the agricultural income value for each county as computed pursuant to  
8 § 10-6-33.28. The director of equalization shall annually determine the assessed value of  
9 agricultural land. The assessed value of agricultural land may be adjusted by the following  
10 factors affecting productivity:

11 (1) The capacity of the land to produce agricultural products as defined in § 10-6-33.2;  
12 and

13 (2) The location, size, soil survey statistics, terrain, and topographical condition of the  
14 land including the climate, accessibility, and surface obstructions.

15 Each adjustment shall be documented. The director of equalization may document an  
16 adjustment by using data from sources reasonably related to the adjustment being made. In



1 addition, the director of equalization may use data from comparable sales of agricultural land  
2 to document the adjustment concerning productivity for any of the factors listed in this section.

3 Option 1 - If the actual use of agricultural land varies from the land use category specified by  
4 soil classification standards, the property owner may request an examination of the land by the  
5 director of equalization. The director of equalization shall make a determination of whether the  
6 assessed value of the agricultural land may be adjusted based on the factors listed in subdivision  
7 (2).

8 Option 2 - If the actual use of the agricultural land does not correspond to the land use category  
9 specified by soil classification standards, the director of equalization shall determine if any of  
10 the factors listed in subdivision (2) may be applied to the land.