

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

627B0214

SENATE BILL NO. 103

Introduced by: Senators Flowers, Aker, Hunhoff, Lange, Lawler, and Rounds and
Representatives Gabriel, Collier, Fischer-Clemens, McNenny, Waltman, and
Weber

1 FOR AN ACT ENTITLED, An Act to revise the procedure for the valuation of agricultural
2 land.

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

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

6 Any agricultural land, as defined in § 10-6-31.3, which is sold in an increment of eighty acres
7 or less, may not be used for the purpose of valuing agricultural land. The sale of any agricultural
8 land, which is not used for purpose of valuing agricultural property pursuant to this section, may
9 not be used in any sales ratio study.

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

12 If there are less than fifteen sales of agricultural land within a county, the director of
13 equalization shall use sales of agricultural land within the county from previous years or sales of
14 comparable agricultural land within adjoining counties. No sale of agricultural land from previous
15 years or adjoining counties may be used if the sale would have not been used for purpose of

1 valuing agricultural property if section 1 of this Act had been in effect when the sale occurred.