

AN ACT

ENTITLED, An Act to require a landowner to apply to the director of equalization and to request the use of the marshland soils rating classification to value certain agricultural land.

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

Section 1. That § 10-6-33.21 be amended to read as follows:

10-6-33.21. If an application is submitted pursuant to section 2 of this act, the director of equalization shall take into consideration and make adjustments in setting the assessed value for agricultural land which has been inundated by floods and is not farmable during the past three growing seasons. The director of equalization shall use the marshland soils rating classification pursuant to §§ 10-6-33.2 and 10-6-33.7 to determine the assessed value of the acreage inundated and not farmable.

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

If agricultural land has been inundated by floods and was not farmable during the past three growing seasons, any landowner or the landowner's agent or attorney may request the director of equalization to specially assess the land for the purpose of taxation by submitting an application before November first. The landowner or the landowner's agent or attorney shall describe on the application the portion of the agricultural land that has been inundated by floods and was not farmable during the past three growing seasons.

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I certify that the attached Act originated in the

SENATE as Bill No. 115

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 115
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

19____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 19____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 19____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State