

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

870C0282

SENATE BILL NO. 115

Introduced by: Senators Dennert, Lange, and Moore and Representatives Cutler, Hunt, Lucas, Sutton (Daniel), Waltman, and Weber

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

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

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

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

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

14 If agricultural land has been inundated by floods and was not farmable during the past three
15 growing seasons, a person may request the director of equalization to specially assess the land
16 for the purpose of taxation by submitting an application before August first. The owner shall

- 1 describe on the application the portion of the agricultural land that has been inundated by floods
- 2 and was not farmable during the past three growing seasons.