

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

870C0282

## SENATE ENGROSSED NO. **SB115** - 2/2/99

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, any landowner or the landowner's agent or attorney may request the director  
16 of equalization to specially assess the land for the purpose of taxation by submitting an

1 application before November first. The landowner or the landowner's agent or attorney shall  
2 describe on the application the portion of the agricultural land that has been inundated by floods  
3 and was not farmable during the past three growing seasons.

1 **BILL HISTORY**

2 1/25/99 First read in Senate and referred to Agriculture and Natural Resources. S.J. 176

3 1/28/99 Scheduled for Committee hearing on this date.

4 1/28/99 Agriculture and Natural Resources Do Pass Amended, Passed, AYES 8, NAYS 0.

5 S.J. 230

6 1/28/99 Agriculture and Natural Resources Place on Consent Calendar.

7 2/2/99 Motion to Amend, Passed. S.J. 301

8 2/2/99 Senate Do Pass Amended, Passed, AYES 33, NAYS 0. S.J. 301