

# State of South Dakota

EIGHTIETH SESSION  
LEGISLATIVE ASSEMBLY, 2005

309L0701

## HOUSE BILL NO. 1186

Introduced by: Representatives Bradford, Hargens, Kroger, Sigdestad, and Van Norman and  
Senators Bartling and Hanson (Gary)

1 FOR AN ACT ENTITLED, An Act to revise certain real property assessment procedures for  
2 land degraded by prairie dogs.

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 If agricultural land has been degraded by prairie dogs, the landowner or the landowner's  
7 agent or attorney may request the director of equalization to specially assess the land for the  
8 purpose of taxation by submitting an application before November first. The application shall  
9 describe the portion of the agricultural land that was neither arable nor suitable for grazing  
10 during the past growing season because of degradation by prairie dogs. If the director of  
11 equalization, in considering the application, determines that the land has been degraded by  
12 prairie dogs so that it was neither arable nor suitable for grazing during the past growing season,  
13 the director of equalization shall make adjustments in setting the assessed value for agricultural  
14 land and shall use the lowest soils rating classification pursuant to §§ 10-6-33.2 and 10-6-33.7  
15 to determine the assessed value of the acreage degraded by prairie dogs.

