

State of South Dakota

EIGHTIETH LEGISLATIVE ASSEMBLY, 2005

717L0057

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 1 - 01/19/2005

Introduced by: Senators Peterson (Jim), Dempster, Greenfield, Hundstad, Kloucek, Knudson, and Lintz and Representatives Hargens, Deadrick, Fryslie, Murschel, Rhoden, and Weems at the request of the Interim Committee on Property Assessment

1 FOR AN ACT ENTITLED, An Act to revise the method used to determine the capacity of land
2 to produce agricultural products.

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

4 Section 1. That § 10-6-33.2 be amended to read as follows:

5 10-6-33.2. ~~Capacity~~ The capacity of agricultural land ~~in agricultural use~~ to produce
6 agricultural products shall be based on average yields under natural conditions; ~~in the case of~~
7 for land producing crops or plants; and on the average "acres per animal unit," ~~in the case of for~~
8 grazing land; ~~said.~~ The average shall affect each operating unit and shall be based on the
9 ten-year period immediately preceding the tax year in issue. In determining ~~such~~ the capacity
10 to produce, the county director of equalization ~~and/or~~ and the county board of equalization ~~must~~
11 ~~take into consideration~~ shall consider yields, ~~and/or~~ the extent to which the land is able to be
12 tilled or is nontillable based upon soil type, terrain, topographical, and surface conditions, and
13 animal unit carrying capacity, as determined by the ~~soil conservation service, the agricultural~~
14 ~~stabilization and conservation service~~ natural resources conservation service, farm credit system,



- 1 farm service agency, the extension service, ~~federal land bank~~ and private lending agencies
- 2 dealing with land production capacities.