



2024 South Dakota Legislature

Senate Bill 131

Introduced by: **Senator Rohl**

1 **An Act to include shelterbelts as a factor affecting productivity in determining**
2 **assessed value of agricultural land.**

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

4 **Section 1. That § 10-6-131 be AMENDED:**

5 **10-6-131.** Before July first each year, the secretary of revenue shall annually
6 provide each director the agricultural income value for each county as computed pursuant
7 to § 10-6-127. The director shall annually determine the assessed value of agricultural
8 land. The director may adjust the assessed value of agricultural land ~~may be adjusted by~~
9 ~~the director~~ to the extent one or more of the following factors affect the productivity of
10 the land:

- 11 (1) Location;
- 12 (2) Size;
- 13 (3) Soil survey statistics;
- 14 (4) Terrain;
- 15 (5) Topographical condition;
- 16 (6) Climate;
- 17 (7) Accessibility; or
- 18 (8) Surface obstructions, including shelterbelts.

19 The director shall document each adjustment. ~~The director shall document an~~
20 ~~adjustment~~ by using data from sources reasonably related to the adjustment being made.
21 In addition, the director may use data from comparable sales of agricultural land to
22 document the adjustment ~~concerning productivity for any of the factors listed in this~~
23 ~~section.~~

24 If the actual use of agricultural land varies from the land use category specified by
25 soil classification standards, or if any factors listed in this section exist that affect the
26 productivity of the land, the property owner may request an examination of the land by

1 the director on a form prescribed by the department. The director shall determine whether
2 to adjust the assessed value of the agricultural land pursuant to the factors listed in this
3 section.

4 The director shall document all supporting evidence for the adjustment
5 determination. The director shall provide any adjustment documentation to the
6 department upon request. The director must keep the adjustment documentation ~~must~~
7 ~~be kept~~ in the director's office for the life of the adjustment.

8 For the purposes of this section, the term "shelterbelt" means a planted vegetative
9 barrier with a linear configuration composed of trees or shrubs designed to serve as a
10 windbreak along a field, pasture, or farmstead.