



2022 South Dakota Legislature

House Bill 1325

Introduced by: **Representative Chaffee**

1 **An Act to revise the classification of agricultural land according to soil type.**

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

3 **Section 1. That § 10-6-130 be AMENDED:**

4 **10-6-130.** All soils ~~shall~~ must be divided into classes based on soil classification
 5 standards developed by the United States Department of Agriculture, Natural Resources
 6 Conservation Service. All agricultural land ~~shall~~ must be categorized as either cropland or
 7 noncropland. Soil map units with land capability class I, II, and III must be categorized
 8 as cropland and land capability classes V, VI, VII, and VIII must be categorized as
 9 noncropland. Soil map units with land capability class IV may be categorized as cropland
 10 except as otherwise provided in this section. The department shall provide each county
 11 with soil ratings for all soil types present in the county. The director of equalization shall
 12 implement the soil ratings and utilize the ratings as the basis for determining the value of
 13 each soil type in the county.

14 The director may edit and categorize individual soil map units of land capability
 15 class IV as noncropland, by using data from a qualified entity that has been approved by
 16 the secretary of revenue, if:

- 17 (1) The reasonable, probable use of the soil map unit that is physically practical,
 18 appropriately supported, financially feasible, and that results in the highest
 19 sustainable use of the land, is harvesting crops or plants produced;
 20 (2) The amount of soil map units categorized as noncropland is not more than one
 21 hundred and twenty percent of the amount of soil map units categorized as
 22 noncropland in the previous year; and
 23 (3) The total sum of all crop-rated soils is greater than ninety-five percent, but less
 24 than one hundred and twenty-five percent, of the ten-year average of cropland
 25 acres in that county.

1 The director may make an adjustment to a parcel pursuant to §_10-6-131. The
2 secretary of revenue shall promulgate rules, pursuant to chapter 1-26, providing a process
3 for mediation between a director of equalization and the department regarding disputes
4 of soil classification.