

2022 South Dakota Legislature

House Bill 1325**AMENDMENT 1325A FOR THE INTRODUCED BILL**

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 ~~not~~ 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.

5 Nothing in this section prohibits the department from categorizing soil map units
6 with land capability class I, II or III as noncropland if the reasonable, probable use of the
7 soil map unit that is physically practical, appropriately supported, financially feasible, and
8 that results in the highest sustainable use of the land, is not harvesting crops or plants
9 produced.