



2022 South Dakota Legislature
House Bill 1325
ENROLLED

AN ACT

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

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

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

10-6-130. All soils must be divided into classes based on soil classification standards developed by the United States Department of Agriculture, Natural Resources Conservation Service. All agricultural land must be categorized as either cropland or noncropland. Soil types with land capability class I, II, and III must be categorized as cropland and land capability classes V, VI, VII, and VIII must be categorized as noncropland. Soil types with land capability class IV may be categorized by the director of equalization as either cropland or as noncropland. The director of equalization must notify the department by November 1 of each year of any changes to the categorization of the land capability class IV soil types. Beginning with the 2023 assessment year, the total acres of class IV soil types classified as noncropland in a county may increase a maximum of twenty percent over the total acres of class IV soil types classified as noncropland in the county in the previous assessment year. The department shall provide each county with soil ratings for all soil types present in the county. The director of equalization shall implement the soil ratings and utilize the ratings as the basis for determining the value of each soil type in the county.

The director may make an adjustment to a parcel pursuant to § 10-6-131.

Nothing in this section prohibits the department from categorizing soil types with land capability class I, II or III as noncropland if one or more of the adjustment factors contained in § 10-6-131 affects the productivity of the soil type, and the reasonable, probable use of the soil type that is physically practical, appropriately supported, financially feasible, and that results in the highest sustainable use of the land, is not harvesting crops or plants produced.

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

I certify that the attached Act originated in
the:

House as Bill No. 1325

Received at this Executive Office
this _____ day of _____,
2022 at _____ M.

Chief Clerk

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this _____ day of
_____, A.D., 2022

Attest:

Chief Clerk

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2022
at _____ o'clock ___ M.

Secretary of the Senate

Secretary of State

House Bill No. 1325
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State