



2020 South Dakota Legislature

House Bill 1124

Introduced by: **Representative** York

1 **An Act to provide for an increase in the assessment against certain treated land.**

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

3 **Section 1.** That § 38-8A-26 be AMENDED:

4 **38-8A-26. Assessment against land treated by board--Promulgation of rules.**

5 Upon the completion of the treatment performed pursuant to § 38-8A-25, the
6 board of supervisors shall determine the land so benefited and notify the board of county
7 commissioners, who ~~will~~shall assess against that land the cost of the treatment ~~not to~~
8 ~~exceed fifteen dollars per acre or the actual cost of treatment, whichever is less. However,~~
9 ~~the~~The assessment may be made only against that portion of any tract of land which is
10 the source of the wind or soil erosion; ~~and the assessment may not exceed fifteen dollars~~
11 ~~per acre in any one calendar year.~~

12 Except as otherwise provided in this section, the assessment may not exceed the
13 actual cost of the treatment or thirty-seven dollars per acre, whichever is less.

14 Beginning January 1, 2021, the commission may, by rules promulgated in
15 accordance with chapter 1-26, annually increase the maximum assessment per acre
16 authorized by this section by the lesser of:

17 (1) Three percent; or

18 (2) The rate of inflation for the preceding calendar year, as established by the United
19 States Department of Labor Bureau of Labor Statistics.

20 The resolution of assessment shall be recorded in the minutes of the board of
21 county commissioners, the original delivered by the clerk of the board to the county
22 director of equalization, and a copy sent by registered mail to the landowner at the address
23 shown on the records of the county director of equalization and to the operator.