

2022 South Dakota Legislature

House Bill 1325**AMENDMENT 1325C FOR THE HOUSE AGRICULTURE AND
NATURAL RESOURCES ENGROSSED 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 types with land capability class I, II, and III must be
8 categorized as cropland and land capability classes V, VI, VII, and VIII must be categorized
9 as noncropland. Soil-map-units types with land capability class IV may be categorized
10 as cropland except as otherwise provided in this section by the director of equalization as
11 either cropland or as noncropland. The director of equalization must notify the department
12 by November 1 of each year of any changes to the categorization of the land capability
13 class IV soil types. Beginning with the 2023 assessment year, the total acres of class IV
14 soil types classified as noncropland in a county may increase a maximum of twenty percent
15 over the total acres of class IV soil types classified as noncropland in the county in the
16 previous assessment year. The department shall provide each county with soil ratings for
17 all soil types present in the county. The director of equalization shall implement the soil
18 ratings and utilize the ratings as the basis for determining the value of each soil type in
19 the county.

20 ~~The director may edit and categorize individual soil map units of land capability~~
21 ~~class IV as noncropland, by using data from a~~

22 ~~qualified entity that has been approved by the secretary of revenue, if:~~

23 ~~(1) The reasonable, probable use of the soil map unit that is physically practical,~~
24 ~~appropriately supported, financially feasible, and that results in the highest sustainable~~
25 ~~use of the land, is not harvesting crops or plants produced;~~

1 ~~(2) The amount of soil map units categorized as noncropland is not more than one~~
2 ~~hundred and twenty percent of the amount of soil map units categorized as noncropland~~
3 ~~in the previous year; and~~

4 ~~(3) The total sum of all crop-rated soils is greater than ninety five percent, but less~~
5 ~~than one hundred and twenty five percent, of the ten year average of cropland acres in~~
6 ~~that county.~~

7 The director may make an adjustment to a parcel pursuant to § 10-6-131. ~~The~~
8 ~~secretary of revenue shall promulgate rules, pursuant to chapter 1-26, providing a process~~
9 ~~for mediation between a director of equalization and the department regarding disputes~~
10 ~~of soil classification.~~

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