

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

915R0070

HOUSE BILL NO. 1009

Introduced by: Representative Dennert and Senators Hanson (Gary), Knudson, and Rhoden
at the request of the Agricultural Land Assessment Implementation and
Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the documentation
2 of data used to make adjustments for factors that affect the capacity of the land to produce
3 agricultural products during the assessment process.

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

5 Section 1. That § 10-6-33.31 be amended to read as follows:

6 10-6-33.31. Before July first each year, the secretary of revenue and regulation shall
7 annually provide each director of equalization the agricultural income value for each county as
8 computed pursuant to § 10-6-33.28. The director of equalization shall annually determine the
9 assessed value of agricultural land. The assessed value of agricultural land may be adjusted by
10 the following factors:

- 11 (1) The capacity of the land to produce agricultural products as defined in § 10-6-33.2;
12 and
13 (2) The location, size, soil survey statistics, terrain, and topographical condition of the
14 land including the climate, accessibility, and surface obstructions ~~which can be~~



1 ~~documented.~~

2 Each adjustment shall be documented. The director of equalization may document an
3 adjustment by using data from sources reasonably related to the adjustment being made. In
4 addition, the director of equalization may use data from comparable sales of agricultural land
5 to document the adjustment for any of the factors listed in this section.