



2022 South Dakota Legislature

House Bill 1325

SENATE AGRICULTURE AND NATURAL RESOURCES ENGROSSED

Introduced by: **Representative Chaffee**

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 types with land capability class I, II, and III must be categorized as
 8 cropland and land capability classes V, VI, VII, and VIII must be categorized as
 9 noncropland. Soil types with land capability class IV may be categorized by the director of
 10 equalization as either cropland or as noncropland. The director of equalization must notify
 11 the department by November 1 of each year of any changes to the categorization of the
 12 land capability class IV soil types. Beginning with the 2023 assessment year, the total
 13 acres of class IV soil types classified as noncropland in a county may increase a maximum
 14 of twenty percent over the total acres of class IV soil types classified as noncropland in
 15 the county in the previous assessment year. The department shall provide each county
 16 with soil ratings for all soil types present in the county. The director of equalization shall
 17 implement the soil ratings and utilize the ratings as the basis for determining the value of
 18 each soil type in the county.

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

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