



2020 South Dakota Legislature

House Bill 1270

Introduced by: **Representative** Chaffee

1 **An Act to to revise provisions regarding agricultural land classifications for tax**
2 **purposes**

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

4 **Section 1.** That § 10-6-33.32 be AMENDED:

5 **10-6-33.32. Division of land into categories.**

6 Agricultural land shall be divided by the director of equalization into categories,
7 including cropland and noncropland. Each category shall be divided into classes based on
8 soil classification standards developed by the United States Department of Agriculture
9 Natural Resources Conservation Service. Notwithstanding § 10-6-33.7, soil classes I
10 through III shall be categorized as crop and classes V through VIII shall be categorized as
11 noncrop. The director of equalization shall determine the class IV soils for agricultural land
12 for the 2023 assessment year with taxes due and payable in 2024.

13 The director of equalization shall determine which crop category the class IV soils
14 shall be based, without regard to management, if sixty percent or more of the soil use
15 cover is devoted to the harvesting of crops. The director of equalization shall determine
16 which crop category the class IV soils shall be based, without regard to management, if
17 sixty percent or more of the soil has very severe limitations that restrict the choice of
18 plants and the vegetation cover is not devoted to the harvesting of crops.

19 Nothing in the section prohibits the director of equalization from making the
20 determination of the highest and best use of the land on a per parcel basis without regard
21 to management. Any determination made by the director of equalization shall be based
22 on the reasonable probability and meet the criteria under § 10-6-31.3 and be physically
23 possible, appropriately supported, financially feasible of which results in the highest
24 productivity.