

AGRICULTURE PRODUCTIVITY INFORMATION PACKET

**Fall River County
Shannon County**

**Compiled by the
Department of Equalization
for
Fall River & Shannon Counties**

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PRODUCTIVITY VALUATION METHODOLOGY

Section 1

**PRODUCTIVITY VALUATION INFORMATION
STATE OF SOUTH DAKOTA
FOR THE 2010 ASSESSMENT YEAR**

**Prepared by Department of Revenue
Property and Special Taxes Division**

OVERVIEW.

Beginning with the 2010 assessments (for taxes payable in 2011) agricultural land in South Dakota will be assessed based upon its productivity value. The Department of Revenue (Department) contracts with the Economics Department of South Dakota State University (SDSU) to produce the “productivity value” or the “formula value” for the productivity valuation system. This value is the starting point for valuing all agricultural land in the state. This starting value is adjusted by the county Director of Equalization to ensure uniform and fair valuations.

The data used to establish the productivity value is from official estimates published by the United States Department of Agriculture, National Agricultural Statistics Services (USDA/NASS). These official estimates are based upon surveys of farmers, ranchers and agribusinesses.

The productivity value formula multiplies the gross revenue by the landlord share percentages, and then divides this amount by the capitalization rate: $[\text{gross revenue} \times \text{landlord share percentage}] \div [\text{cap rate}]$. The gross revenue for cropland is determined by using an 8-year Olympic average of yields and commodity prices. The gross revenue for non-cropland is determined by using an 8-year Olympic average of cash rents. The landlord share percentages are 35% for cropland and 100% for non-cropland. The capitalization rate is 6.6%. The following examples show how the formula works:

- Cropland: If a county has a gross revenue of \$300 an acre for cropland, the formula would produce a value of \$1,590.90 an acre ($\$300 \times 35\% \div 6.6\%$). This represents the assessed value per acre of the average cropland in the county.
- Non-cropland: If a county has a gross revenue of \$25.00 an acre for non-cropland, the formula would produce a value of \$378.79 an acre ($\$25 \times 100\% \div 6.6\%$). This represents the assessed value per acre of the average non-cropland in the county.

The Department sends each county their average assessed value per acre for cropland and non-cropland, along with the background information provided by SDSU. The counties then spread these values according to the soil survey. As with the old market valuation system, the values spread by the soil survey create the base valuation system, upon which the county makes adjustments.

HOW THE GROSS REVENUE PER ACRE IS DETERMINED.

The gross revenue per acre is the starting point for the productivity formula. SDSU uses USDA/NASS data to establish the gross revenue per acre in each county for an 8-year period. The period from 2001 to 2008 is used to establish the 2010 values. An 8-year Olympic average determines the gross revenue per acre for each county. In an 8-year Olympic average, the low and high years are thrown out, and the remaining six years are averaged. Each year, the newest year of data is added, the oldest year is discarded, and a new Olympic average is calculated.

Cropland Data

The data used to establish the cropland productivity value is all published by USDA/NASS. For each crop in each county, USDA/NASS publishes (1) the total planted acres for all purposes, and (2) the total production. The commodity price is a published statewide number, USDA/NASS's state level marketing year average price. This price is weighted based upon the quantity of the commodity sold each month during the marketing year. The prices do not include allowance for CCC loans outstanding, purchases by the government, or deficiency payments.

The actual production of each crop is multiplied by the commodity price for the crop to determine the gross revenue for the crop. The gross revenue of all of the crops is added together and divided by the number of acres, to get the gross revenue per acre in the county. An example will illustrate how the system works. In 2001, Ziebach County had this mix of crops:

Crop	Acres	Production	Value/Unit	Gross Revenue
Barley	2,500 acres	68,000 bushels	\$2.00/bushel	\$136,000
Corn	3,000 acres	144,000 bushels	\$1.75/bushel	\$252,000
Hay	86,000 acres	130,800 tons	\$65.50/ton	\$8,567,400
Oats	9,500 acres	66,000 bushels	\$1.67/bushel	\$110,220
Sorghum	2,000 acres	26,000 bushels	\$1.7136/bushel	\$44,553
Sunflower	8,600 acres	8,170,000 pounds	\$0.0918/pound	\$750,006
Wheat	57,000 acres	1,071,000 bushels	\$2.78/bushel	\$2,977,380
Total	168,600 acres			\$12,837,559

For 2001, the gross revenue per acre is \$76.14 ($\$12,837,559 \div 168,600$). This process is repeated for 2002 to 2008, producing gross revenues per acre of:

2001	\$76.14
2002	\$21.11
2003	\$51.40
2004	\$61.20
2005	\$102.38
2006	\$43.37
2007	\$129.79
2008	\$181.89

The Olympic Averaging process throws out the low (\$21.11) and high (\$181.89) years, and averages the remaining six years. Ziebach County's gross revenue per acre used to set the 2010 cropland values (for taxes payable in 2011) is \$77.38.

Non-Cropland Data

For non-cropland, cash rents determine the gross revenue. From 2001 through 2007, the Department contracted with USDA/NASS to conduct a survey of cash rents in each county. In 2008, USDA/NASS conducted the survey as part of a nationwide program to establish cash rents.

USDA/NASS's 2008 survey did not contain enough responses to publish a cash rent in every county. In counties without a published 2008 number, a cash rent was determined using the past rent of the county, rents from the surrounding counties, or other rental information. The Department is currently working with SDSU to find an alternative to the cash rent data.

Except for the source of data, the process to establish the gross revenue for non-cropland is the same as the process for the cropland. An 8-year Olympic average of the cash rents is used to establish the gross revenue per acre. For Ziebach County, the 8-year period of cash rents is:

2001	\$6.10
2002	\$6.20
2003	\$6.20
2004	\$7.20
2005	\$7.50
2006	\$8.10
2007	\$7.60
2008	\$9.70

The Olympic Averaging process throws out the low (\$6.10) and high (\$9.70) years, and averages the remaining six years. Ziebach County's gross revenue per acre used to set the 2010 non-cropland values (for taxes payable in 2011) is \$7.13.

HOW THE "GROSS REVENUE PER ACRE" PRODUCES THE "AVERAGE VALUE PER ACRE."

The productivity value formula multiplies the gross revenue by the landlord share percentages, and then divides this amount by the capitalization rate: $[\text{gross revenue} \times \text{landlord share percentage}] \div [\text{cap rate}]$. In the formula, the "landlord share" represents the percentage of the gross revenue the owner would expect to receive from owning the land. Dividing this expected revenue by the capitalization rate is a method used to establish the value for an income-producing asset, in this case the land.

The landlord share percentages and the capitalization rate are set by statute, SDCL 10-6-33.28. The landlord share percentages are 35% for cropland and 100% for non-cropland. The capitalization rate is 6.6%. The formula produces the assessed value per acre of the average property in the county. Like all other property, the taxable or "equalized" value is 85% of the assessed value. Using the numbers from the example above, Ziebach County will have an average cropland value of \$410.35 ($[\$77.38 \times .35] \div .066$) and an average non-cropland value of \$108.03 ($[\$7.13 \times 1.0] \div .066$).

In a "pure" productivity valuation system, the landlord share percentages would be determined by examining contracts between landlords and tenants. The capitalization rate would be determined by analyzing the market for agricultural land and would change as market conditions change. For South Dakota's productivity valuation system, these parts of the formula were calculated to produce a "revenue neutral" result. The old valuation system produced a total statewide agricultural value of \$18.5 billion; 85% of the value was cropland and 15% of the value was non-cropland. The landlord share percentages and the capitalization rate were calculated to produce the same amount of statewide agricultural value, with the same percentages of cropland and non-cropland.

Although the statewide amount of agricultural value in the productivity system is the same as from the old valuation system, individual counties increase or decrease significantly. To prevent sudden large shifts in values, and to ensure they had time to address any unanticipated problems, the Legislature limited increases or decreases to 10% a year.

HOW THE AVERAGE VALUES PER ACRE ARE USED TO VALUE ALL OF THE AGRICULTURAL LAND IN THE COUNTY.

Once the productivity formula produces the average crop and non-crop values per acre, the valuation process is the same as under the old market system. Each soil in the county is rated on a scale from 1.0 to .1. The average cropland value per acre is projected up to establish a value for the top rated crop soil. The average non-cropland value per acre is projected up to establish a value for the top rated non-crop soil. Every soil type is valued in relation to these top rated soils. Therefore, a crop soil with a rating of .88 has a value that is 88% of the top rated crop soil.

Individual parcels of land typically contain many different soils. The soil survey provides an inventory of the acres of each type of soil in each parcel. The number of acres of each soil type in the parcel is multiplied by the dollar value for that type of soil. The dollar values are then added together to determine the total value of the parcel.

An example will illustrate how this system works. A county has a value of \$125 for cropland with a rating of 1.000, and \$100 for non-cropland with a rating of 1.000. The rating of each soil type in the parcel is multiplied by these "top dollar" values to determine its value. For example, the crop soil HIB has a unit value of \$90 ($\$125 \times .720$); the non-crop soil GhC has a unit value of \$63 ($\$100 \times .630$). The unit value of each soil type is multiplied by the number of acres of that soil type in the parcel. These individual results are added together to get the total value of the parcel.

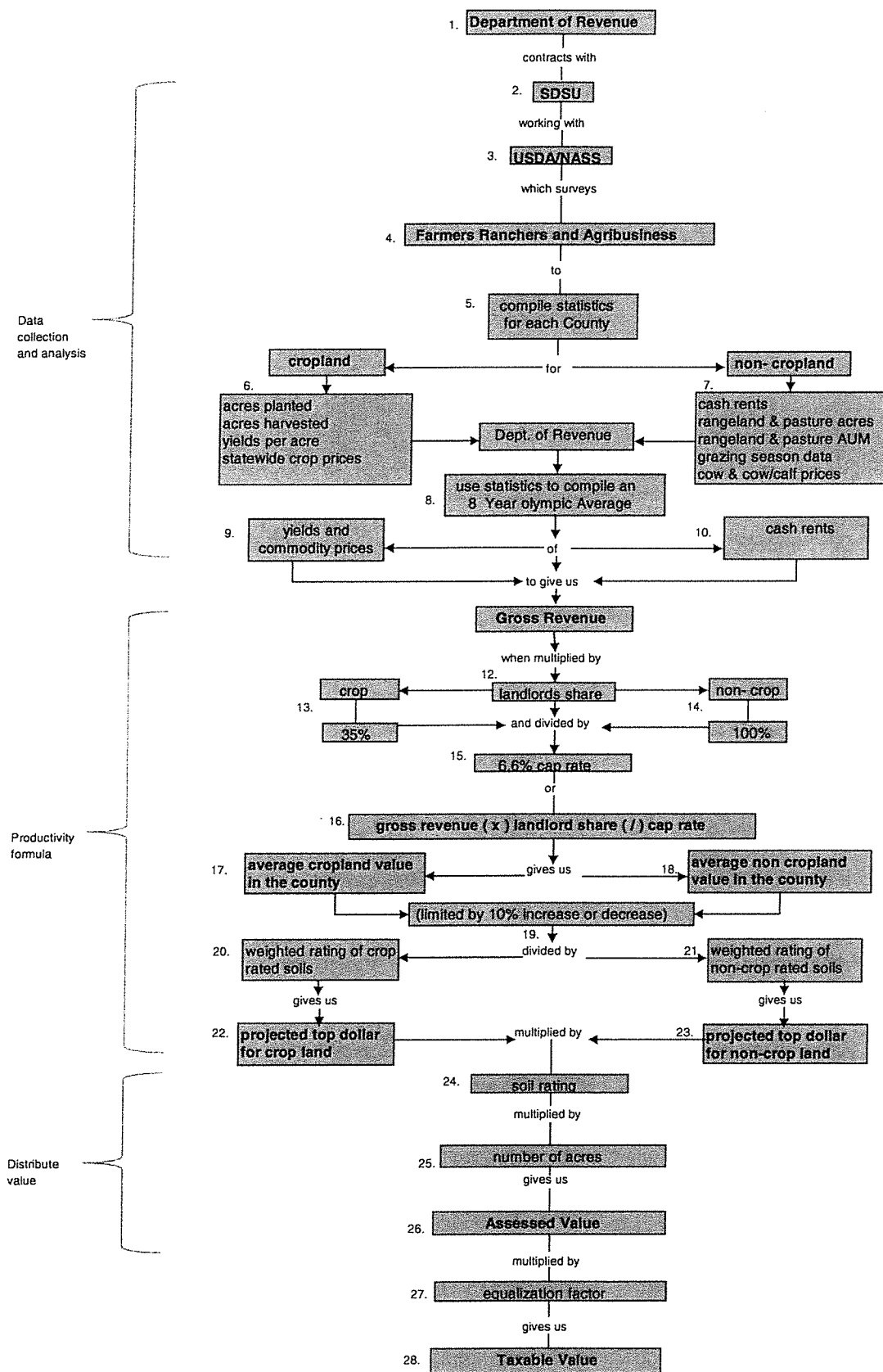
<u>Map</u> <u>Unit</u>	<u>Rating</u>	<u>Acres</u>	<u>Unit</u> <u>Value</u>	<u>Total</u>
<i>Crop Soils</i>				
HIB	.720	42	90.00	3,780.00
HeA	.820	41	102.50	4,202.50
ReA	.770	8	96.25	770.00
HkA	.810	9	101.25	911.25
<i>Non-Crop Soils</i>				
GhC	.630	44	63.00	2,772.00
JbD	.250	14	25.00	350.00
BeE	.260	2	26.00	52.00
TOTAL		160		12,837.75

Again, this is the starting point for valuing the parcel. The Director of Equalization will need to make adjustments to ensure uniform and fair valuations for all of the agricultural land in the county.

APPEAL RIGHTS.

The transition to productivity valuation does not change the appeal rights of property owners. In South Dakota, property cannot be assessed for more than its market value and must be assessed equitably in relation to other property in the county. Each property owner should ask: (1) "Could I sell the property for this amount?" and (2) "Is my property assessed consistently with similar property in my county?" If the answer to either question is "no," the property owner should first talk to the County's Director of Equalization. The Director can show sales of similar properties. In addition, the Director can show how the productivity valuation system works for a specific parcel of land, and how similar property is valued. If you still disagree with the assessment of your property, you can appeal the valuation the same way you would have appealed a valuation based upon the market.

The Productivity Process and Ag Valuation



**PRODUCTIVITY
STATE WIDE
AND
COUNTY SPECIFIC
DATA**

Section 2

PRODUCTIVITY DATA

The current methodology for valuing AG land was established through the expertise of, and information obtained from, the United States Department of Agriculture / National Agricultural Statistics Service (USDA / NASS), the Economics Department at South Dakota State University, numerous Soil Scientists, Conservationists, Engineers, USDA and others involved in the study and classification of soils, and the Lawmakers with the South Dakota State Legislature. They have spent many years studying this issue from every angle, including productivity valuation in other states, to achieve a fair and balanced system.

The following pages contain the productivity data compiled for the state of South Dakota. The data is broken out county by county. At the end of this section, you will find the county specific data for Fall River and Shannon Counties.

***** NOTE *****

This data is derived in part by the surveys the various agencies mail out to the AG producers in South Dakota. It is always in your best interest to complete and return these surveys to insure the data these agencies are using is the most current and accurate.

ACRES AND WEIGHTED RATINGS - 2015 ASSESSMENT YEAR

County	wgt crop rating	crop acres	wgt grass rating	grass acres	total county wgt rating	total county acres	table's _rat	% crop	% non-crop
AURORA	0.6623680	373,063.000	0.5957810	67,819.000	0.6521250	440,882.000	0.6522597	84.62	15.38
BEADLE	0.6686841	710,363.000	0.4928674	98,715.000	0.6472328	809,078.000	0.6472328	87.80	12.20
BENNETT	0.7951740	162,986.080	0.3494020	388,482.730	0.4811550	551,448.810	0.4833900	29.56	70.44
BON HOMME	0.7705720	282,207.160	0.5272400	54,241.030	0.7313430	336,448.190	0.7319035	83.88	16.12
BROOKINGS	0.7382230	391,133.000	0.3697850	123,800.000	0.6496430	514,933.000	0.6496430	75.96	24.04
BROWN	0.7261590	849,422.000	0.3619860	178,281.000	0.6629860	1,027,683.000	0.6629860	82.65	17.35
BRULE	0.7264280	423,959.220	0.3312210	86,376.080	0.6595380	510,335.300	0.6722700	83.07	16.93
BUFFALO	0.6552360	153,093.410	0.3577100	74,091.910	0.5562040	227,185.320	0.5587000	67.39	32.61
BUTTE	0.7018790	257,799.374	0.3955750	1,011,666.741	0.4577780	1,269,466.115	0.4385000	20.31	79.69
CAMPBELL	0.6449520	386,316.810	0.2634590	74,916.370	0.5829880	461,233.180	0.5821750	83.76	16.24
CHARLES MIX	0.7450920	529,806.570	0.2490320	112,571.920	0.6581610	642,378.490	0.6424400	82.48	17.52
CLARK	0.7715670	443,208.150	0.2391730	157,094.720	0.6322440	600,302.870	0.6240700	73.83	26.17
CLAY	0.7094780	230,089.570	0.4077960	22,981.850	0.6820820	253,071.420	0.6756600	90.92	9.08
CODINGTON	0.7686895	357,646.000	0.1831640	101,163.000	0.6395867	458,809.000	0.6395867	77.95	22.05
CORSON	0.5931670	522,753.000	0.2288610	440,150.190	0.4266400	962,903.190	0.4316880	54.29	45.71
CUSTER	0.7159650	210,490.000	0.2770520	788,872.000	0.3694980	999,362.000	0.3688410	21.06	78.94
DAVISON	0.7304100	241,272.280	0.4337760	18,676.670	0.7090980	259,948.950	0.7071420	92.82	7.18
DAY	0.7230130	504,152.000	0.2846720	193,982.000	0.6012170	698,134.000	0.6313010	72.21	27.79
DEUEL	0.7871210	287,026.450	0.3637640	102,695.580	0.6755620	389,722.030	0.6803763	73.65	26.35
DEWEY	0.7552580	272,480.830	0.2914210	321,495.080	0.5042020	593,975.910	0.5035900	45.87	54.13
DOUGLAS	0.7448840	235,862.430	0.4251310	34,232.970	0.7043570	270,095.400	0.6992700	87.33	12.67
EDMUNDS	0.7210550	641,416.200	0.3123380	74,822.800	0.6783580	716,239.000	0.6782000	89.55	10.45
FALL RIVER	0.8918590	109,730.090	0.3953710	692,252.070	0.4633020	801,982.160	0.4845600	13.68	86.32
FAULK	0.8068320	548,538.660	0.3372850	84,225.700	0.7443290	632,764.360	0.7438620	86.69	13.31
GRANT	0.7680550	305,999.410	0.4034300	123,540.263	0.6631850	429,539.673	0.6630600	71.24	28.76
GREGORY	0.7139970	272,245.070	0.3160930	328,819.540	0.4963190	601,064.610	0.5041300	45.29	54.71
HAAKON	0.7353290	437,382.970	0.3344120	719,358.220	0.4860050	1,156,741.190	0.4860442	37.81	62.19
HAMLIN	0.7410100	262,938.550	0.3067900	28,755.840	0.6982040	291,694.390	0.6913540	90.14	9.86
HAND	0.7846400	717,534.500	0.3841770	189,903.000	0.6722290	907,437.500	0.6625200	79.07	20.93
HANSON	0.7502710	202,879.600	0.3782440	64,564.710	0.6604590	267,444.310	0.6750000	75.86	24.14
HARDING	0.7715020	109,650.387	0.2935510	1,597,122.933	0.3242570	1,706,773.320	0.3310600	6.42	93.58
HUGHES	0.7675150	308,786.570	0.3510180	96,562.060	0.6682970	405,348.630	0.6700600	76.18	23.82
HUTCHINSON	0.8179290	446,592.173	0.4214820	54,358.786	0.7749100	500,950.959	0.7753250	89.15	10.85
HYDE	0.6284420	438,437.000	0.4044530	116,705.000	0.5813540	555,142.000	0.5813500	78.98	21.02
JACKSON	0.6388120	297,455.000	0.3300840	377,391.000	0.4661630	674,846.000	0.4661600	44.08	55.92

ACRES AND WEIGHTED RATINGS - 2015 ASSESSMENT YEAR

County	wgt crop rating	crop acres	wgt grass rating	grass acres	total county wgt rating	total county acres	table1a_wgt _rat	% crop	% non-crop
JERAULD	0.7537140	262,562.000	0.2868250	78,040.000	0.6468700	340,602.000	0.6468700	77.09	22.91
JONES	0.7379220	270,702.000	0.2767300	351,128.000	0.4775010	621,830.000	0.4775010	43.53	56.47
KINGSBURY	0.7258830	446,904.510	0.2800070	58,400.500	0.6743580	505,305.010	0.6431400	88.44	11.56
LAKE	0.8004084	307,368.000	0.2149091	60,385.000	0.7042695	367,753.000	0.7042695	83.58	16.42
LAWRENCE	0.7924970	46,076.690	0.3143660	118,547.140	0.4481900	164,623.830	0.4465900	27.99	72.01
LINCOLN	0.9267330	311,295.000	0.4581710	55,220.000	0.7712050	366,515.000	0.7712000	84.93	15.07
LYMAN	0.7077060	495,726.780	0.3121540	346,922.470	0.5448550	842,649.250	0.5460800	58.83	41.17
MARSHALL	0.7814440	332,069.000	0.3286340	209,197.000	0.6064350	541,266.000	0.6064300	61.35	38.65
MC COOK	0.7587470	311,356.520	0.3757990	43,519.720	0.7117850	354,876.240	0.7154500	87.74	12.26
MC PHERSON	0.6627500	431,176.510	0.3581440	297,917.230	0.5382840	729,093.740	0.5373900	59.14	40.86
MEADE	0.7126050	743,851.560	0.3089180	1,352,583.100	0.4521530	2,096,434.664	0.4525700	35.48	64.52
MELLETTE	0.7733160	189,672.810	0.3231870	356,856.010	0.4794040	546,528.820	0.4908400	34.70	65.30
MINER	0.7613080	324,461.230	0.4005460	30,681.530	0.7301410	355,142.760	0.7271200	91.36	8.64
MINNEHAHA	0.7589050	394,377.000	0.4487340	126,249.000	0.6836900	520,626.000	0.6836900	75.75	24.25
MOODY	0.8101525	282,788.000	0.4465981	50,567.000	0.7550045	333,355.000	0.7550045	84.83	15.17
PENNINGTON	0.6950880	385,311.000	0.3168820	574,934.000	0.4686410	960,245.000	0.4686400	40.13	59.87
PERKINS	0.6490270	401,340.020	0.3776730	1,294,044.880	0.4419090	1,695,384.900	0.4477000	23.67	76.33
POTTER	0.7056660	461,330.770	0.3204880	81,000.690	0.6481380	542,331.460	0.6388370	85.06	14.94
ROBERTS	0.7657790	465,124.430	0.3366300	142,656.360	0.6650510	607,780.790	0.6512500	76.53	23.47
SANBORN	0.7995240	298,321.070	0.3774710	56,257.790	0.7325610	354,578.860	0.7376700	84.13	15.87
SHANNON	0.7572660	43,933.790	0.3741700	153,280.480	0.4595130	197,214.270	0.4628900	22.28	77.72
SPINK	0.6889510	817,495.470	0.2363460	127,794.460	0.6277630	945,289.930	0.6266431	86.48	13.52
STANLEY	0.7105480	282,422.730	0.2913650	529,004.300	0.4372640	811,427.030	0.4374400	34.81	65.19
SULLY	0.8168081	428,008.720	0.2698405	29,850.070	0.7214660	457,858.790	0.7214661	93.48	6.52
TODD	0.8748700	152,773.940	0.4192040	231,525.790	0.5208410	384,299.730	0.5219700	39.75	60.25
TRIPP	0.8981430	645,826.010	0.3298570	381,962.295	0.5612750	1,027,788.305	0.5655800	62.84	37.16
TURNER	0.8003490	339,548.100	0.4919470	39,865.740	0.7679130	379,413.840	0.7594700	89.49	10.51
UNION	0.7648680	240,782.293	0.3605950	35,328.040	0.7131420	276,110.333	0.7054600	87.21	12.79
WALWORTH	0.7125460	335,554.480	0.3689070	99,875.100	0.6337250	435,429.580	0.6322300	77.06	22.94
YANKTON	0.7497470	249,960.650	0.3078950	55,793.185	0.6691190	305,753.835	0.6674300	81.75	18.25
ZIEBACH	0.5846560	294,854.560	0.3175610	393,841.140	0.4319140	688,695.700	0.4311700	42.81	57.19
STATE TOTAL		23,917,692.157		16,763,875.783		40,681,567.944		58.79	41.21

CROP OLYMPIC AVERAGES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Olympic Average 2002-2009	Olympic Average 2003-2010	Olympic Average 2004-2011	Olympic Average 2005-2012	Olympic Average 2006-2013	Change in Olympic Avg 2002-2009 to 2003-2010	Change in Olympic Avg 2003-2010 to 2004-2011	Change in Olympic Avg 2004-2011 to 2005-2012
Aurora	70.49	151.85	170.32	113.63	106.28	350.97	324.94	330.47	430.50	505.63	364.68	488.89	199.58	240.36	286.81	319.20	381.74	20.43%	19.32%	11.29%
Beadle	79.18	111.15	187.68	170.96	138.33	395.37	370.48	378.60	419.52	583.03	464.89	479.41	226.20	173.57	320.43	366.54	418.04	20.94%	17.13%	14.42%
Bennett	46.30	80.06	45.58	118.08	89.40	155.81	246.80	153.80	136.34	211.56	363.63	324.75	107.24	122.25	150.04	164.19	178.83	13.99%	22.73%	9.43%
Bon Homme	97.32	176.23	185.62	134.18	211.56	391.32	391.16	397.87	585.52	614.11	688.83	538.08	232.66	275.52	331.38	337.67	397.05	18.42%	20.27%	-0.51%
Brookings	196.12	226.78	210.26	239.09	270.88	459.57	391.16	391.32	498.32	684.63	832.01	832.01	289.37	330.92	387.38	458.22	502.40	14.36%	17.06%	18.29%
Brown	178.21	229.21	200.79	208.97	194.90	429.97	381.15	381.32	498.32	684.63	832.01	832.01	289.37	330.92	387.38	458.22	502.40	14.36%	17.06%	18.29%
Bulle	66.41	110.47	114.30	122.67	66.20	310.16	375.63	346.95	380.25	485.72	344.27	515.63	178.48	230.02	274.99	313.32	370.50	28.88%	19.55%	13.94%
Buffalo	37.58	93.79	122.60	108.76	65.77	266.70	211.75	122.08	244.71	268.64	203.80	258.92	120.79	150.62	179.43	192.96	217.99	24.69%	19.13%	7.54%
Butte *	30.97	56.62	50.01	74.49	52.92	131.30	135.42	113.64	119.55	256.48	451.92	366.61	79.93	91.42	104.55	121.05	148.39	14.52%	14.37%	21.52%
Campbell	64.71	85.03	121.57	134.12	25.94	296.33	254.66	226.60	272.93	428.48	451.92	366.61	147.78	182.48	217.70	288.85	307.60	23.48%	19.30%	23.50%
Charles Mix	98.07	152.60	146.08	140.24	162.22	351.56	350.08	380.58	457.24	508.93	284.10	489.04	217.13	258.85	309.83	334.30	388.77	19.22%	19.61%	7.97%
Clark	136.79	173.11	190.01	196.33	162.68	391.12	367.90	346.99	342.52	554.41	588.92	506.43	239.50	269.48	305.81	366.54	418.23	12.51%	13.48%	19.86%
Clay	222.49	260.42	268.85	211.06	282.45	415.07	462.72	521.53	593.04	599.76	382.02	649.88	318.33	368.17	423.81	442.80	495.69	15.68%	15.06%	4.63%
Codington	167.52	191.62	181.55	204.90	206.11	389.43	344.19	306.81	432.18	531.21	585.69	423.67	239.20	273.84	313.94	368.32	404.58	14.48%	14.64%	17.32%
Corson	18.15	57.75	59.94	84.50	27.93	162.72	174.82	163.16	196.59	272.46	217.87	255.85	92.67	117.15	140.29	166.61	195.17	26.42%	19.75%	18.76%
Custer	62.79	85.34	78.50	71.75	80.84	84.88	163.39	128.13	130.72	194.54	99.46	182.10	88.21	98.03	112.04	115.54	132.45	11.14%	14.29%	3.12%
Davison	99.93	231.51	217.95	138.14	161.28	396.38	334.67	376.38	520.09	508.88	331.63	537.04	243.32	286.36	332.59	351.54	411.34	17.69%	16.14%	5.70%
Day	169.79	177.53	185.06	194.77	199.83	360.44	293.94	312.47	413.48	516.76	629.95	467.96	227.27	257.75	295.82	349.48	394.17	13.41%	14.77%	18.14%
Deuel	179.15	188.12	179.68	209.52	232.78	434.52	384.90	363.22	459.36	567.13	629.11	464.38	256.37	298.84	344.05	403.65	442.25	16.57%	15.13%	17.32%
Dewey	20.30	51.63	55.03	89.50	30.39	147.69	172.53	162.36	194.08	242.79	218.39	217.63	89.44	113.13	136.87	164.10	185.45	26.49%	20.99%	19.89%
Douglas	108.30	193.24	172.55	123.49	177.10	410.70	351.24	425.18	502.08	581.51	280.52	580.48	238.05	288.33	339.81	357.80	425.03	21.12%	17.85%	5.30%
Edmunds	111.88	173.05	178.73	178.77	71.11	335.41	348.33	357.05	359.33	532.13	564.53	376.21	221.03	261.89	292.94	351.84	384.74	18.49%	11.85%	20.11%
Fall River *	62.70	77.81	47.51	108.13	68.01	101.50	128.18	103.18	126.43	236.73	149.52	159.22	86.89	97.47	105.57	119.16	127.67	12.18%	8.31%	12.87%
Faulk	134.86	152.49	185.09	152.39	71.41	344.35	386.95	337.24	373.05	486.20	528.30	375.09	217.40	257.10	296.18	346.70	383.81	18.26%	15.20%	17.06%
Grant	196.22	165.73	189.37	194.31	199.18	397.03	312.18	366.44	462.28	508.94	844.25	460.08	242.85	276.42	321.90	374.01	417.49	13.78%	16.46%	16.19%
Gregory	83.37	111.62	75.90	122.91	105.51	253.94	271.03	287.31	309.55	437.80	202.96	435.11	156.20	188.72	221.71	237.95	289.98	20.82%	17.48%	7.33%
Haakon	38.26	85.58	57.17	107.71	69.43	143.29	214.73	138.68	163.50	234.14	176.11	249.70	100.31	118.03	139.56	157.34	178.41	17.67%	18.24%	12.74%
Hamlin	198.47	218.40	199.53	220.84	253.33	458.26	409.13	412.10	500.16	670.82	782.24	592.61	285.55	328.68	375.64	450.63	507.18	15.10%	14.25%	19.97%
Hand	61.97	85.62	142.10	143.89	100.49	319.07	318.48	290.27	338.15	464.51	497.50	414.73	180.14	219.05	258.33	312.06	357.20	21.60%	17.93%	20.80%
Hanson	145.01	211.92	230.49	146.61	184.64	375.45	344.13	429.08	550.47	611.25	380.14	565.91	248.97	295.95	352.38	377.32	400.86	18.92%	19.07%	7.08%
Harding	15.16	45.28	50.35	42.00	38.07	102.90	117.66	95.15	128.78	241.53	73.36	208.93	61.95	75.55	88.47	93.31	121.13	21.95%	18.43%	4.29%
Hughes	43.40	107.02	115.30	127.09	75.87	236.04	269.84	208.03	308.98	321.55	421.21	338.42	144.88	177.22	210.55	244.92	280.14	22.31%	18.81%	16.33%
Hutchinson	139.41	237.64	212.97	143.87	193.34	417.43	346.02	393.83	539.92	603.57	219.79	576.31	254.61	300.21	350.59	351.72	415.55	17.91%	16.78%	0.32%
Hyde	42.98	86.37	125.67	135.93	89.61	249.55	260.46	112.92	277.97	431.98	357.89	353.99	133.94	162.36	193.75	232.45	268.80	21.76%	19.34%	19.98%

* Butte and Fall River values adjusted to remove Irrigation Influence

Prepared by Department of Revenue

CROP OLYMPIC AVERAGES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Olympic Average 2002-2009	Olympic Average 2003-2010	Olympic Average 2004-2011	Olympic Average 2005-2012	Olympic Average 2006-2013	Change in Olympic Avg 2002-2009 to 2003-2010	Change in Olympic Avg 2003-2010 to 2004-2011	Change in Olympic Avg 2004-2011 to 2005-2012
Jackson	38.94	55.50	31.62	93.85	58.96	103.22	176.54	97.13	103.82	223.89	169.20	228.58	74.60	85.41	105.59	123.96	145.60	14.49%	23.62%	17.40%
Jerauld	76.74	125.29	148.66	126.97	89.64	315.99	296.97	337.10	390.86	470.77	400.23	454.28	183.92	225.16	289.42	311.35	365.90	22.42%	19.66%	15.56%
Jones	46.92	85.88	75.46	91.50	62.99	164.88	222.73	143.95	148.43	280.91	233.74	349.17	104.11	118.35	141.16	167.54	195.77	13.68%	19.27%	18.69%
Kingsbury	130.40	213.86	208.98	186.51	220.66	440.27	367.78	402.89	484.84	625.01	619.19	521.19	266.78	309.07	354.24	422.60	472.69	15.85%	14.61%	19.30%
Lake	187.08	242.66	225.60	239.85	290.77	486.29	389.56	489.86	587.87	674.68	692.75	589.36	312.46	356.50	414.03	486.51	536.27	14.10%	16.14%	17.50%
Lawrence	59.07	72.02	65.70	72.46	85.66	164.11	156.36	158.28	113.66	219.33	221.29	218.83	102.41	110.41	125.76	150.23	171.76	7.80%	13.90%	19.46%
Lincoln	237.45	251.09	259.08	240.35	308.53	422.98	441.41	495.06	606.97	653.17	338.15	636.54	320.57	363.03	422.34	435.68	490.35	13.24%	16.34%	3.16%
Lynan	59.75	105.08	92.87	118.33	98.01	227.01	287.72	202.03	285.12	322.06	278.33	439.23	139.05	168.40	188.85	229.76	263.71	21.11%	18.08%	15.54%
Marshall	171.68	192.79	182.72	178.56	251.19	413.24	345.72	317.87	448.22	464.26	751.74	475.39	244.81	283.92	326.49	373.42	410.78	15.98%	14.99%	14.37%
McCook	209.22	226.92	235.08	171.44	277.88	443.93	383.21	453.62	582.68	656.49	378.57	596.40	296.04	296.04	336.77	419.65	472.74	13.76%	17.61%	5.95%
McPherson	57.42	122.20	124.23	143.26	62.17	271.81	215.03	244.92	242.65	393.57	480.24	304.58	151.97	182.05	206.98	251.87	278.76	19.78%	13.70%	21.69%
Meade	50.91	57.72	50.06	81.12	54.15	106.86	169.42	144.46	125.31	231.02	163.89	164.74	82.54	94.94	113.55	131.84	149.11	15.02%	19.61%	16.11%
Mellette	44.80	85.33	62.98	91.22	56.75	148.45	152.49	120.57	144.80	255.44	171.51	242.91	94.22	108.89	120.08	138.17	163.45	15.58%	10.28%	15.06%
Miner	137.62	186.77	186.64	166.18	220.63	391.94	286.70	445.08	487.31	537.13	494.29	256.91	239.81	286.29	336.38	387.66	393.71	19.38%	17.50%	15.24%
Minnehaha	212.00	253.88	235.68	249.14	328.05	484.59	453.16	466.96	632.05	718.46	651.75	621.42	331.15	372.63	435.66	502.76	551.66	12.53%	16.91%	15.40%
Moody	237.99	289.04	246.81	271.87	349.88	552.89	481.84	464.78	688.52	747.98	839.89	638.05	347.34	398.35	467.93	547.28	595.31	14.69%	17.47%	16.96%
Pennington	45.59	81.05	62.43	92.65	73.16	86.29	204.72	144.18	163.66	242.11	103.20	189.40	89.99	106.86	127.48	132.48	148.58	18.75%	19.29%	3.93%
Perkins	18.71	63.37	51.25	62.94	27.05	105.24	132.05	121.05	144.49	204.55	207.26	215.04	71.82	89.32	102.84	128.39	152.44	24.37%	15.14%	24.84%
Potter	53.59	137.04	182.65	154.35	78.11	339.40	356.51	288.69	339.52	392.88	456.69	370.82	196.71	240.28	276.85	311.86	347.94	22.15%	15.22%	12.64%
Roberts	196.78	194.82	192.93	202.96	222.47	397.77	354.04	347.93	458.79	480.39	711.42	440.83	253.17	286.67	330.66	376.90	413.29	13.23%	13.35%	13.98%
Sanborn	109.87	209.45	200.85	138.79	120.17	385.24	307.19	365.08	412.39	480.20	221.30	395.49	221.09	285.27	300.59	304.00	346.78	19.88%	13.32%	1.13%
Shannon	31.27	77.21	29.52	116.70	109.79	70.14	162.72	124.78	110.12	220.02	117.97	271.66	88.32	101.46	115.71	123.68	140.90	14.88%	14.05%	6.89%
Spink	133.12	191.48	212.13	186.50	174.58	367.86	412.37	379.55	425.74	553.60	700.90	474.59	252.02	291.65	330.69	387.60	435.62	15.73%	13.39%	17.21%
Stanley	28.07	90.24	54.15	94.32	53.90	151.27	147.52	75.15	137.59	262.83	132.42	371.89	85.88	99.83	110.00	123.04	151.13	16.24%	10.19%	11.86%
Sully	53.25	129.65	151.29	158.27	59.12	316.79	344.24	281.20	370.90	441.25	448.55	388.57	179.05	226.57	266.78	315.11	353.62	26.54%	17.75%	18.11%
Todd	51.99	59.71	63.19	89.00	81.56	170.37	170.37	143.41	156.33	249.80	200.60	247.73	95.50	111.60	129.47	149.30	175.76	18.85%	16.01%	15.32%
Tripp	58.47	96.49	87.89	108.67	87.53	206.81	239.02	204.62	233.32	357.90	249.40	364.89	132.33	156.63	180.06	206.97	248.51	18.36%	14.95%	14.95%
Turner	189.26	269.36	239.27	190.75	251.08	445.93	400.32	500.79	568.84	674.36	343.28	634.26	299.45	351.12	400.70	418.04	481.90	17.26%	14.12%	4.33%
Union	216.48	267.90	273.53	280.23	285.55	476.82	489.78	539.03	682.25	691.74	482.64	658.47	342.30	388.77	464.49	489.34	551.50	13.57%	16.91%	7.67%
Wakarusa	57.99	85.29	132.77	156.76	60.69	311.17	298.73	279.45	314.81	447.40	527.59	391.16	169.28	211.03	249.28	301.72	340.45	24.86%	18.13%	21.04%
Waukegan	164.32	237.78	222.48	176.30	267.80	477.92	390.93	462.45	620.83	636.15	294.96	697.53	287.20	334.89	398.73	404.15	467.68	16.61%	19.06%	1.36%
Ziebach	21.11	51.40	61.20	102.38	43.37	128.79	181.89	130.89	146.92	229.08	284.70	213.97	86.50	104.10	125.64	153.82	172.42	20.34%	20.89%	22.23%
																		17.86%	16.68%	13.59%

* Butte and Fall River values adjusted to remove irrigation influence

NON-CROP OLYMPIC AVERAGES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

COUNTY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Olympic Average	Olympic Average	Olympic Average	Olympic Average	Olympic Average	Change in Olym. Avg. 2004-2011 to 2005-2012	Change in Olym. Avg. 2005-2012 to 2006-2013
AURORA	26.90	28.00	29.90	30.70	30.20	34.70	34.50	36.00	38.50	38.00	38.50	41.50	31.33	32.87	34.02	35.40	36.70	4.07%	3.67%
BEADLE	26.90	26.80	30.20	29.50	32.50	35.80	35.00	35.50	31.00	34.50	35.00	34.00	31.60	32.28	33.12	33.92	34.42	2.42%	1.47%
BENNETT	10.70	10.20	10.40	12.50	12.90	13.80	7.40	7.40	6.80	7.00	9.10	11.00	10.68	10.13	9.80	9.38	9.13	-2.26%	-2.66%
BON HOMME	27.80	32.10	33.70	33.60	34.40	40.40	39.50	37.50	36.50	36.50	36.50	45.00	35.13	35.87	36.35	36.82	37.82	1.28%	2.72%
BROOKINGS	29.80	33.70	37.80	36.80	42.70	47.30	40.00	44.00	41.00	42.00	41.50	51.00	39.13	40.35	41.25	41.87	43.08	1.49%	2.91%
BROWN	21.30	25.20	24.30	29.80	30.10	38.00	29.00	29.50	31.00	32.00	32.00	37.00	27.95	29.07	30.20	30.70	31.77	1.66%	3.47%
BRULE	21.50	22.80	23.90	25.30	24.70	26.90	26.00	26.00	22.00	22.50	22.50	30.00	24.75	24.75	24.73	24.50	24.77	-0.94%	1.09%
BUFFALO	17.80	17.30	17.30	17.80	18.30	22.50	27.00	16.50	18.50	22.00	22.00	23.50	18.50	18.62	19.40	20.18	21.13	4.04%	4.71%
BUTTE	6.90	8.60	7.50	8.10	8.10	9.50	8.90	5.90	7.50	8.80	8.70	9.90	7.68	7.78	7.82	8.02	8.25	2.56%	2.91%
CAMPBELL	13.00	14.20	14.40	17.00	16.20	18.90	21.50	17.50	18.00	19.00	22.50	27.50	16.37	17.00	17.77	18.65	19.57	4.97%	4.92%
CHARLES MIX	24.80	26.00	27.30	30.80	31.20	34.30	31.00	30.50	32.00	32.50	32.50	31.00	29.47	30.47	31.33	31.67	31.70	1.06%	0.11%
CLARK	24.40	26.00	26.80	29.20	29.80	33.50	30.00	29.50	25.50	26.50	28.00	35.50	28.55	28.55	28.63	28.83	29.55	0.70%	2.49%
CLAY	30.90	35.10	37.40	39.70	43.10	50.80	39.00	46.00	41.00	40.50	41.50	44.50	40.05	41.03	41.55	41.97	42.77	1.00%	1.91%
CODINGTON	25.50	30.00	32.20	34.10	34.60	40.70	30.00	32.00	35.00	35.50	36.50	43.50	32.15	32.98	33.90	34.62	35.72	2.11%	3.18%
CORSON	8.20	8.40	8.20	9.30	9.10	10.20	7.80	8.50	7.70	9.30	10.00	9.90	8.62	8.55	8.70	9.00	9.10	3.45%	1.11%
CUSTER	7.60	8.00	8.70	8.70	8.30	10.10	9.00	7.80	8.00	7.40	9.50	9.40	8.42	8.45	8.42	8.55	8.67	1.58%	1.36%
DAVISON	29.70	31.70	34.70	35.80	37.30	42.60	36.50	37.50	31.50	35.00	37.50	45.00	35.58	35.58	36.13	36.60	37.73	1.29%	3.10%
DAY	22.40	22.90	24.80	26.30	30.10	31.80	34.00	34.50	30.00	31.00	32.50	37.00	28.32	29.50	30.53	31.57	32.32	3.38%	2.38%
DEUEL	24.30	29.20	29.80	32.80	35.10	42.20	40.00	40.50	35.50	35.50	37.00	45.00	34.50	35.55	36.53	37.27	38.45	2.01%	3.18%
DEWEY	7.50	7.60	8.20	8.20	8.40	10.30	8.00	9.40	7.50	7.50	7.50	7.50	8.30	8.30	8.28	8.17	8.05	-1.41%	-1.43%
DOUGLAS	26.80	29.90	32.40	34.90	36.70	38.20	31.00	38.50	32.50	34.00	35.00	39.50	33.83	34.27	34.77	35.20	35.92	1.25%	1.75%
EDMUNDS	20.30	21.40	22.00	25.00	27.10	28.80	26.50	30.00	27.50	28.50	29.50	36.50	25.13	26.15	27.23	27.98	28.57	2.75%	2.08%
FALL RIVER	5.30	5.90	6.80	6.90	7.30	7.60	9.00	5.80	8.10	8.40	9.50	9.40	6.73	7.10	7.52	7.88	8.30	4.86%	5.29%
FAULK	17.80	19.80	20.50	24.00	25.90	30.30	26.50	29.00	26.50	27.00	28.00	35.00	24.25	25.40	26.48	27.15	27.88	2.52%	2.70%
GRANT	22.20	26.30	28.30	30.80	31.10	35.80	37.00	38.00	33.50	34.50	35.50	40.50	31.55	32.75	33.78	34.57	35.72	2.32%	3.33%
GREGORY	18.60	19.10	18.90	21.80	20.30	23.70	25.00	25.00	21.00	21.00	21.00	21.00	21.47	21.82	22.13	22.25	22.12	0.53%	-0.60%
HAAKON	8.90	9.40	9.20	11.10	10.40	12.30	9.80	9.30	8.70	8.80	9.60	11.00	9.87	9.87	9.77	9.83	9.82	0.68%	-0.17%
HAAMLIN	27.00	30.10	32.70	35.80	36.60	42.90	41.50	42.50	39.00	38.50	38.50	48.50	36.53	38.02	38.98	39.43	40.48	1.15%	2.66%
HAND	20.60	22.70	23.40	25.60	27.00	28.40	27.50	28.50	27.50	29.50	30.00	39.00	25.77	26.57	27.42	28.07	28.57	2.37%	1.76%
HANSON	32.90	34.20	34.40	37.50	39.60	44.70	40.00	43.00	38.00	39.00	43.00	47.00	38.12	38.75	39.52	40.43	41.55	2.32%	2.76%
HARDING	5.90	6.80	6.10	7.30	7.80	9.90	4.90	5.60	4.80	6.90	6.80	9.90	6.58	6.42	6.43	6.55	6.98	1.81%	6.82%
HUGHES	14.80	16.10	18.50	18.30	19.80	22.20	27.00	24.00	19.00	22.50	22.50	22.50	19.82	20.30	21.00	21.67	22.25	3.17%	2.69%
HUTCHINSON	30.50	34.50	39.50	36.80	42.10	43.10	38.00	42.50	35.50	36.50	37.00	48.00	38.90	39.07	39.23	38.82	39.87	-1.08%	2.71%
HYDE	16.10	17.90	19.20	19.50	20.70	23.80	23.50	21.50	22.50	23.50	23.50	23.00	20.38	21.15	21.87	22.53	22.92	3.05%	1.70%

NON-CROP OLYMPIC AVERAGES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

COUNTY	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Olympic Average	2003-2010	2004-2011	2005-2012	2006-2013	Change In Olymp. Avg. 2004-2011 to 2005-2012	Change In Olymp. Avg. 2005-2012 to 2006-2013
JACKSON	8.50	8.90	9.60	10.20	9.50	10.80	9.90	9.80	8.00	8.10	9.20	9.20	9.65	9.85	9.52	9.45	9.28	-0.70%	-1.76%
JERAULD	22.20	23.70	25.80	26.30	28.00	30.90	32.00	31.00	27.00	29.00	30.00	35.00	27.82	28.17	28.70	29.32	30.15	2.15%	2.84%
JONES	10.20	10.70	12.30	12.50	12.80	12.70	13.00	13.50	11.50	11.50	13.50	14.50	12.30	12.43	12.43	12.83	12.80	1.61%	1.32%
KINGSBURY	30.90	34.30	36.40	39.00	39.40	42.00	43.50	43.00	38.50	37.50	39.00	46.00	39.02	39.38	39.57	39.98	40.73	1.05%	1.88%
LAKE	33.50	34.50	39.30	42.40	46.10	48.70	47.50	50.00	44.50	39.50	44.00	51.50	43.08	44.75	44.78	45.53	46.80	1.67%	2.78%
LAWRENCE	12.80	13.10	14.00	12.00	12.80	14.90	9.80	15.50	12.00	11.00	10.50	10.00	13.23	13.10	12.75	12.17	11.83	-4.58%	-2.74%
LINCOLN	38.60	40.30	39.40	45.30	48.20	52.80	45.00	49.00	48.00	47.50	48.00	56.00	44.53	45.97	47.17	47.67	48.92	1.06%	2.62%
LYMAN	12.00	13.70	14.90	15.30	14.90	17.60	13.50	13.00	9.70	9.70	11.50	15.50	14.22	14.22	13.55	12.98	13.02	-4.18%	0.26%
MARSHALL	21.70	24.40	22.70	26.70	26.00	33.10	32.50	31.50	28.50	30.00	31.50	38.00	27.30	28.27	29.20	30.12	31.18	3.14%	3.54%
MC COOK	34.20	34.90	38.10	39.40	41.80	43.20	45.00	43.50	41.00	42.00	44.50	49.50	40.15	41.17	41.82	42.87	43.33	2.03%	1.58%
MC PHERSON	17.50	19.30	20.80	23.30	22.80	27.40	27.50	29.00	26.00	26.50	29.00	32.50	23.52	24.63	25.58	26.62	27.57	4.04%	3.57%
MEADE	8.60	10.00	7.70	7.40	9.00	11.20	9.90	10.50	7.70	7.90	7.80	10.00	9.28	9.13	8.78	8.80	9.18	0.19%	4.36%
MELLETTTE	9.20	10.30	12.00	13.50	13.30	15.50	13.00	12.50	14.00	12.00	14.00	17.00	12.43	13.05	13.05	13.38	13.47	2.55%	0.62%
MINER	32.30	32.60	35.90	37.00	39.90	43.80	45.50	45.50	38.50	40.50	41.50	47.00	39.12	40.10	40.87	41.92	42.78	1.84%	2.80%
MINNEHAHA	33.80	35.10	37.90	45.40	43.90	49.00	44.50	45.50	39.50	39.50	43.50	51.50	42.05	42.78	43.05	43.72	44.32	1.55%	1.37%
MOODY	33.30	36.20	40.20	43.70	43.00	49.40	48.00	45.00	37.00	40.00	41.50	44.50	42.88	42.82	43.32	43.53	43.67	0.50%	0.31%
PENNINGTON	10.70	8.60	9.20	9.60	10.90	12.10	9.20	10.00	8.70	7.60	8.90	11.00	9.93	9.60	9.60	9.55	9.78	-0.52%	2.44%
PERKINS	9.20	9.10	9.00	11.40	10.20	11.30	8.40	10.50	11.00	11.00	11.00	11.00	9.88	10.18	10.50	10.83	10.78	3.17%	-0.46%
POTTER	16.60	17.50	18.20	19.90	19.90	24.00	27.00	23.00	20.00	21.00	22.50	24.00	20.42	20.83	21.30	21.73	22.42	2.03%	3.14%
ROBERTS	23.10	23.00	24.30	27.90	27.90	31.10	27.50	29.50	25.50	26.50	28.50	30.00	26.53	26.93	27.30	27.80	28.15	1.83%	1.26%
SANBORN	27.40	29.00	31.00	33.00	35.70	38.00	36.50	38.00	37.50	39.50	39.50	39.00	33.87	35.28	36.45	37.53	38.08	2.97%	1.47%
SHANNON	5.90	6.10	5.60	6.40	7.10	7.10	6.80	7.00	5.20	4.80	6.00	5.90	6.55	6.50	6.35	6.42	6.33	1.05%	-1.30%
SPINK	22.90	23.80	25.70	26.90	30.00	34.30	35.50	38.00	36.00	36.00	36.00	37.50	29.37	31.40	33.12	34.63	35.88	4.58%	3.61%
STANLEY	10.00	9.90	10.20	10.20	10.80	12.40	9.80	8.30	12.00	12.00	11.50	11.00	10.12	10.45	10.80	11.02	11.15	2.01%	1.21%
SULLY	14.80	16.70	17.90	16.80	19.10	20.80	27.00	20.00	20.50	20.50	20.50	34.00	18.55	19.18	19.80	20.23	21.55	2.19%	6.51%
TODD	9.90	11.10	12.50	12.80	14.20	16.80	12.00	12.00	10.00	10.00	11.50	12.50	12.43	12.43	12.25	12.08	12.03	-1.36%	-0.41%
TRIPP	17.80	19.70	20.60	21.40	20.80	25.90	23.00	23.00	22.00	19.50	21.00	23.50	21.42	21.80	21.80	21.87	22.22	0.31%	1.60%
TURNER	31.40	36.30	41.90	42.10	39.60	45.20	40.50	41.50	37.50	38.00	39.50	45.00	40.32	40.52	40.60	40.20	40.68	-0.99%	1.20%
UNION	44.20	46.40	48.70	48.40	58.20	58.40	49.50	55.50	48.50	48.00	50.00	61.50	51.12	51.47	51.47	51.68	53.35	0.42%	3.22%
WALWORTH	13.80	14.90	14.80	18.20	17.30	20.00	15.50	18.00	20.50	20.50	22.00	31.00	18.45	17.32	18.25	19.08	19.72	4.57%	3.32%
YANKTON	31.30	28.80	32.70	36.50	40.80	37.50	33.50	35.50	33.00	34.00	36.00	43.50	34.50	34.78	35.00	35.50	36.22	1.43%	2.02%
ZIEBACH	6.20	7.20	7.50	8.10	7.60	9.70	5.90	5.90	6.20	6.80	7.00	8.00	7.08	7.08	7.02	6.93	6.92	-1.19%	-0.24%
																		1.49%	2.00%

**CHANGE IN VALUATION
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION**

County	2014 Equalized Crop	2015 Productivity Crop \$/A - Equalized	Total change in crop dollar value going to productivity w/o limit	Crop limited to increase / decrease - Equalized	2014 Equalized Non-Crop	2015 Productivity Non-Crop \$/A - Equalized	Total change in non-crop dollar value going to productivity w/o limit	Non-Crop limited to increase / decrease - equalized
AURORA	1,285.46	1,720.73	33.86%	1,542.55	455.91	472.65	3.67%	472.65
BEADLE	1,386.81	1,884.36	35.88%	1,664.17	436.81	443.24	1.47%	443.24
BENNETT	613.54	806.10	31.39%	736.25	120.85	117.63	-2.66%	117.63
BON HOMME	1,468.69	1,789.73	21.86%	1,688.99	474.15	487.03	2.72%	487.03
BROOKINGS	1,844.61	2,264.61	22.77%	2,121.30	494.49	554.86	12.21%	554.86
BROWN	1,365.81	2,106.47	54.23%	1,707.26	395.38	409.12	3.47%	409.12
BRULE	1,141.42	1,670.04	46.31%	1,369.70	315.53	318.96	1.09%	318.96
BUFFALO	788.05	982.62	24.69%	906.25	259.94	272.17	4.71%	272.17
BUTTE	358.48	668.89	86.59%	448.10	103.24	106.25	2.91%	106.25
CAMPBELL	712.97	1,386.54	94.47%	891.22	240.19	251.99	4.92%	251.99
CHARLES MIX	1,360.30	1,752.40	28.82%	1,584.35	407.83	408.26	0.11%	408.26
CLARK	1,366.60	1,885.19	37.95%	1,639.92	371.34	380.57	2.49%	380.57
CLAY	1,993.64	2,234.36	12.07%	2,234.36	540.48	550.78	1.91%	550.78
CODINGTON	1,557.90	1,823.68	17.06%	1,791.58	445.82	459.99	3.18%	459.99
CORSON	313.03	879.74	181.04%	391.29	106.67	117.20	9.87%	117.20
CUSTER	491.46	597.01	21.48%	565.18	110.11	111.62	1.36%	111.62
DAVISON	1,520.79	1,854.13	21.92%	1,748.91	471.36	485.96	3.10%	485.96
DAY	1,144.85	1,776.77	55.20%	1,431.06	406.54	416.20	2.38%	416.20
DEUEL	1,668.70	1,993.48	19.46%	1,919.00	479.95	495.19	3.18%	495.19
DEWEY	553.52	835.93	51.02%	691.90	105.18	103.67	-1.43%	103.67
DOUGLAS	1,467.19	1,915.87	30.58%	1,760.62	453.33	461.28	1.75%	461.28
EDMUNDS	1,087.09	1,734.26	59.53%	1,358.86	360.39	367.90	2.08%	367.90
FALL RIVER	405.74	575.49	41.84%	486.89	101.53	106.89	5.29%	106.89
FAULK	1,105.32	1,730.06	56.52%	1,381.65	349.66	359.10	2.70%	359.10
GRANT	1,518.15	1,881.87	23.96%	1,745.88	445.18	459.99	3.33%	459.99
GREGORY	1,024.25	1,307.12	27.62%	1,177.88	286.55	284.84	-0.60%	284.84
HAAKON	596.75	804.19	34.76%	716.10	126.64	126.43	-0.17%	126.43
HAMLIN	1,674.95	2,286.15	36.49%	2,009.94	507.85	521.38	2.66%	521.38
HAND	1,182.65	1,610.11	36.14%	1,419.18	361.46	367.90	1.78%	367.90
HANSON	1,585.51	1,987.23	25.34%	1,823.33	520.73	535.11	2.76%	535.11
HARDING	358.75	546.01	52.20%	448.44	84.36	89.94	6.62%	89.94
HUGHES	888.32	1,262.77	42.15%	1,065.98	279.04	286.55	2.69%	286.55
HUTCHINSON	1,585.42	1,873.13	18.15%	1,823.23	499.91	513.43	2.71%	513.43

Blue - limited to 15% increase / decrease in value
Yellow - limited to 20% increase / decrease in value
Green - limited to 25% increase / decrease in value

CHANGE IN VALUATION
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

County	2014 Equalized Crop	2015 Productivity Crop \$/A - Equalized	Total change in crop dollar value going to productivity w/o limit	Crop limited to increase / decrease - Equalized	2014 Equalized Non-Crop	2015 Productivity Non-Crop \$/A - Equalized	Total change in non-crop dollar value going to productivity w/o limit	Non-Crop limited to increase / decrease - equalized
HYDE	952.07	1,211.62	27.26%	1,094.88	290.20	295.14	1.70%	295.14
JACKSON	444.60	656.30	47.62%	533.52	121.70	119.56	-1.76%	119.56
JERAULD	1,213.49	1,649.34	35.92%	1,456.19	377.56	388.30	2.84%	388.30
JONES	682.69	882.47	29.26%	785.10	162.70	164.85	1.32%	164.85
KINGSBURY	1,586.16	2,130.69	34.33%	1,903.40	514.94	524.60	1.88%	524.60
LAKE	1,976.44	2,417.28	22.30%	2,272.91	260.05	602.73	131.77%	325.06
LAWRENCE	507.42	774.23	52.58%	634.28	156.69	152.40	-2.74%	152.40
LINCOLN	1,963.88	2,210.30	12.55%	2,210.30	613.89	629.99	2.62%	629.99
LYMAN	914.15	1,188.70	30.03%	1,096.98	167.21	167.64	0.26%	167.64
MARSHALL	1,458.50	1,851.63	26.95%	1,677.27	387.87	401.60	3.54%	401.60
MC COOK	1,886.36	2,130.89	12.96%	2,130.89	549.49	558.08	1.56%	558.08
MC PHERSON	987.89	1,256.53	27.19%	1,136.07	342.79	355.03	3.57%	355.03
MEADE	420.08	672.14	60.00%	525.10	113.33	118.27	4.36%	118.27
MELLETTTE	524.60	736.78	40.45%	629.52	172.36	173.43	0.62%	173.43
MINER	1,513.76	1,774.66	17.23%	1,740.83	535.97	551.00	2.80%	551.00
MINNEHAHA	2,171.45	2,486.63	14.51%	2,486.63	563.02	570.74	1.37%	570.74
MOODY	2,191.38	2,683.40	22.45%	2,520.09	560.66	562.37	0.31%	562.37
PENNINGTON	518.82	669.72	29.09%	596.64	122.99	126.00	2.44%	126.00
PENKINS	364.78	687.14	88.37%	455.97	139.52	138.88	-0.46%	138.88
POTTER	1,104.94	1,568.35	41.94%	1,325.93	279.90	288.70	3.14%	288.70
ROBERTS	1,563.80	1,862.94	19.13%	1,798.37	358.03	362.54	1.26%	362.54
SANBORN	1,364.83	1,563.15	14.53%	1,563.15	483.38	490.47	1.47%	490.47
SHANNON	375.25	635.12	69.25%	469.06	82.64	81.57	-1.30%	81.57
SPINK	1,458.37	1,963.58	34.64%	1,750.05	446.04	462.13	3.61%	462.13
STANLEY	554.63	681.23	22.83%	637.82	141.88	143.60	1.21%	143.60
SULLY	1,184.07	1,594.89	34.70%	1,420.88	260.58	277.54	6.51%	277.54
TODD	545.59	792.25	45.21%	654.71	155.62	154.97	-0.41%	154.97
TRIPP	827.00	1,120.19	35.45%	992.40	281.62	286.12	1.60%	286.12
TURNER	1,851.40	2,172.21	17.33%	2,129.11	517.73	523.95	1.20%	523.95
UNION	2,205.75	2,485.92	12.70%	2,485.92	665.62	687.08	3.22%	687.08
WALWORTH	925.06	1,534.63	65.90%	1,156.32	245.77	253.93	3.32%	253.93
YANKTON	1,821.72	2,108.10	15.72%	2,094.98	457.20	466.43	2.02%	466.43
ZIEBACH	421.76	777.21	84.28%	527.20	89.29	89.08	-0.24%	89.08

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COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Wheat Durum	Total For Crop	2000	bushel	\$ 2.9700
Wheat Durum	Total For Crop	2001	bushel	\$ 3.5500
Wheat Durum	Total For Crop	2002	bushel	\$ 4.2000
Wheat Durum	Total For Crop	2003	bushel	\$ 4.1200
Wheat Durum	Total For Crop	2004	bushel	\$ 3.8000
Wheat Durum	Total For Crop	2005	bushel	\$ 3.6000
Wheat Durum	Total For Crop	2006	bushel	\$ 4.8000
Wheat Durum	Total For Crop	2007	bushel	\$ 9.8000
Wheat Durum	Total For Crop	2008	bushel	\$ 9.9000
Wheat Durum	Total For Crop	2009	bushel	\$ 4.8500
Wheat Durum	Total For Crop	2010	bushel	\$ 6.0000
Wheat Durum	Total For Crop	2011	bushel	\$ 10.4000
Wheat Durum	Total For Crop	2012	bushel	\$ 7.7500
Wheat Durum	Total For Crop	2013	bushel	\$ 7.4000
Wheat Other Spring	Total For Crop	2000	bushel	\$ 2.8100
Wheat Other Spring	Total For Crop	2001	bushel	\$ 2.8200
Wheat Other Spring	Total For Crop	2002	bushel	\$ 3.8600
Wheat Other Spring	Total For Crop	2003	bushel	\$ 3.5800
Wheat Other Spring	Total For Crop	2004	bushel	\$ 3.4900
Wheat Other Spring	Total For Crop	2005	bushel	\$ 3.8200
Wheat Other Spring	Total For Crop	2006	bushel	\$ 4.5200
Wheat Other Spring	Total For Crop	2007	bushel	\$ 6.7700
Wheat Other Spring	Total For Crop	2008	bushel	\$ 7.4600
Wheat Other Spring	Total For Crop	2009	bushel	\$ 5.2500
Wheat Other Spring	Total For Crop	2010	bushel	\$ 6.8000
Wheat Other Spring	Total For Crop	2011	bushel	\$ 8.5500
Wheat Other Spring	Total For Crop	2012	bushel	\$ 8.5500
Wheat Other Spring	Total For Crop	2013	bushel	\$ 6.7500
Wheat Winter All	Total For Crop	2000	bushel	\$ 2.5200
Wheat Winter All	Total For Crop	2001	bushel	\$ 2.5800
Wheat Winter All	Total For Crop	2002	bushel	\$ 3.7300
Wheat Winter All	Total For Crop	2003	bushel	\$ 3.3200
Wheat Winter All	Total For Crop	2004	bushel	\$ 3.1900
Wheat Winter All	Total For Crop	2005	bushel	\$ 3.4400
Wheat Winter All	Total For Crop	2006	bushel	\$ 4.3800
Wheat Winter All	Total For Crop	2007	bushel	\$ 5.9700
Wheat Winter All	Total For Crop	2008	bushel	\$ 6.6100
Wheat Winter All	Total For Crop	2009	bushel	\$ 5.0000
Wheat Winter All	Total For Crop	2010	bushel	\$ 5.4000
Wheat Winter All	Total For Crop	2011	bushel	\$ 7.1000
Wheat Winter All	Total For Crop	2012	bushel	\$ 7.9500
Wheat Winter All	Total For Crop	2013	bushel	\$ 6.6000

COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Sunflower Seed For Oil	Total For Crop	2000	pounds	\$ 0.0573
Sunflower Seed For Oil	Total For Crop	2001	pounds	\$ 0.0908
Sunflower Seed For Oil	Total For Crop	2002	pounds	\$ 0.1210
Sunflower Seed For Oil	Total For Crop	2003	pounds	\$ 0.1100
Sunflower Seed For Oil	Total For Crop	2004	pounds	\$ 0.1280
Sunflower Seed For Oil	Total For Crop	2005	pounds	\$ 0.1080
Sunflower Seed For Oil	Total For Crop	2006	pounds	\$ 0.1480
Sunflower Seed For Oil	Total For Crop	2007	pounds	\$ 0.2200
Sunflower Seed For Oil	Total For Crop	2008	pounds	\$ 0.1750
Sunflower Seed For Oil	Total For Crop	2009	pounds	\$ 0.1240
Sunflower Seed For Oil	Total For Crop	2010	pounds	\$ 0.1860
Sunflower Seed For Oil	Total For Crop	2011	pounds	\$ 0.2740
Sunflower Seed For Oil	Total For Crop	2012	pounds	\$ 0.2400
Sunflower Seed For Oil	Total For Crop	2013	pounds	\$ 0.1850
Sunflower Seed Non-Oil Use	Total For Crop	2000	pounds	\$ 0.1060
Sunflower Seed Non-Oil Use	Total For Crop	2001	pounds	\$ 0.1120
Sunflower Seed Non-Oil Use	Total For Crop	2002	pounds	\$ 0.1210
Sunflower Seed Non-Oil Use	Total For Crop	2003	pounds	\$ 0.1320
Sunflower Seed Non-Oil Use	Total For Crop	2004	pounds	\$ 0.1470
Sunflower Seed Non-Oil Use	Total For Crop	2005	pounds	\$ 0.1460
Sunflower Seed Non-Oil Use	Total For Crop	2006	pounds	\$ 0.1740
Sunflower Seed Non-Oil Use	Total For Crop	2007	pounds	\$ 0.2270
Sunflower Seed Non-Oil Use	Total For Crop	2008	pounds	\$ 0.2650
Sunflower Seed Non-Oil Use	Total For Crop	2009	pounds	\$ 0.2100
Sunflower Seed Non-Oil Use	Total For Crop	2010	pounds	\$ 0.2480
Sunflower Seed Non-Oil Use	Total For Crop	2011	pounds	\$ 0.3510
Sunflower Seed Non-Oil Use	Total For Crop	2012	pounds	\$ 0.3280
Sunflower Seed Non-Oil Use	Total For Crop	2013	pounds	\$ 0.3250
Wheat All	Total For Crop	2000	bushel	\$ 2.6800
Wheat All	Total For Crop	2001	bushel	\$ 2.7800
Wheat All	Total For Crop	2002	bushel	\$ 3.8100
Wheat All	Total For Crop	2003	bushel	\$ 3.4600
Wheat All	Total For Crop	2004	bushel	\$ 3.3700
Wheat All	Total For Crop	2005	bushel	\$ 3.6500
Wheat All	Total For Crop	2006	bushel	\$ 4.4400
Wheat All	Total For Crop	2007	bushel	\$ 6.4200
Wheat All	Total For Crop	2008	bushel	\$ 6.8000
Wheat All	Total For Crop	2009	bushel	\$ 5.1000
Wheat All	Total For Crop	2010	bushel	\$ 6.0500
Wheat All	Total For Crop	2011	bushel	\$ 7.7000
Wheat All	Total For Crop	2012	bushel	\$ 8.2000
Wheat All	Total For Crop	2013	bushel	\$ 6.7000

COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Sorghum For Grain	Total For Crop	2000	bushel	\$ 1.5120
Sorghum For Grain	Total For Crop	2001	bushel	\$ 1.7136
Sorghum For Grain	Total For Crop	2002	bushel	\$ 2.1840
Sorghum For Grain	Total For Crop	2003	bushel	\$ 2.2400
Sorghum For Grain	Total For Crop	2004	bushel	\$ 1.8480
Sorghum For Grain	Total For Crop	2005	bushel	\$ 1.8816
Sorghum For Grain	Total For Crop	2006	bushel	\$ 3.2928
Sorghum For Grain	Total For Crop	2007	bushel	\$ 3.9536
Sorghum For Grain	Total For Crop	2008	bushel	\$ 3.1472
Sorghum For Grain	Total For Crop	2009	bushel	\$ 2.7440
Sorghum For Grain	Total For Crop	2010	bushel	\$ 4.4800
Sorghum For Grain	Total For Crop	2011	bushel	\$ 5.6000
Sorghum For Grain	Total For Crop	2012	bushel	\$ 12.0000
Sorghum For Grain	Total For Crop	2013	bushel	\$ 6.3000
Soybeans	Total For Crop	2000	bushel	\$ 4.2700
Soybeans	Total For Crop	2001	bushel	\$ 4.1300
Soybeans	Total For Crop	2002	bushel	\$ 5.3300
Soybeans	Total For Crop	2003	bushel	\$ 6.9600
Soybeans	Total For Crop	2004	bushel	\$ 5.5800
Soybeans	Total For Crop	2005	bushel	\$ 5.3900
Soybeans	Total For Crop	2006	bushel	\$ 6.0300
Soybeans	Total For Crop	2007	bushel	\$ 9.6000
Soybeans	Total For Crop	2008	bushel	\$ 9.6500
Soybeans	Total For Crop	2009	bushel	\$ 9.0500
Soybeans	Total For Crop	2010	bushel	\$ 11.2000
Soybeans	Total For Crop	2011	bushel	\$ 11.4000
Soybeans	Total For Crop	2012	bushel	\$ 14.1000
Soybeans	Total For Crop	2013	bushel	\$ 12.4000
Sunflower All	Total For Crop	2000	pounds	\$ 0.0586
Sunflower All	Total For Crop	2001	pounds	\$ 0.0918
Sunflower All	Total For Crop	2002	pounds	\$ 0.1210
Sunflower All	Total For Crop	2003	pounds	\$ 0.1140
Sunflower All	Total For Crop	2004	pounds	\$ 0.1310
Sunflower All	Total For Crop	2005	pounds	\$ 0.1140
Sunflower All	Total For Crop	2006	pounds	\$ 0.1500
Sunflower All	Total For Crop	2007	pounds	\$ 0.2200
Sunflower All	Total For Crop	2008	pounds	\$ 0.1900
Sunflower All	Total For Crop	2009	pounds	\$ 0.1280
Sunflower All	Total For Crop	2010	pounds	\$ 0.1890
Sunflower All	Total For Crop	2011	pounds	\$ 0.2770
Sunflower All	Total For Crop	2012	pounds	\$ 0.2400
Sunflower All	Total For Crop	2013	pounds	\$ 0.2020

COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Millet (Proso)	Total For Crop	2000	bushel	\$ 4.7500
Millet (Proso)	Total For Crop	2001	bushel	\$ 2.1000
Millet (Proso)	Total For Crop	2002	bushel	\$ 7.0500
Millet (Proso)	Total For Crop	2003	bushel	\$ 3.3000
Millet (Proso)	Total For Crop	2004	bushel	\$ 2.9000
Millet (Proso)	Total For Crop	2005	bushel	\$ 3.1500
Millet (Proso)	Total For Crop	2006	bushel	\$ 4.1500
Millet (Proso)	Total For Crop	2007	bushel	\$ 4.8000
Millet (Proso)	Total For Crop	2008	bushel	\$ 3.3500
Millet (Proso)	Total For Crop	2009	bushel	\$ 2.6000
Millet (Proso)	Total For Crop	2010	bushel	\$ 4.2500
Millet (Proso)	Total For Crop	2011	bushel	\$ 5.9500
Millet (Proso)	Total For Crop	2012	bushel	\$ 13.5000
Millet (Proso)	Total For Crop	2013	bushel	\$ 4.7500
Oats	Total For Crop	2000	bushel	\$ 1.1100
Oats	Total For Crop	2001	bushel	\$ 1.6700
Oats	Total For Crop	2002	bushel	\$ 1.9900
Oats	Total For Crop	2003	bushel	\$ 1.4300
Oats	Total For Crop	2004	bushel	\$ 1.4900
Oats	Total For Crop	2005	bushel	\$ 1.5800
Oats	Total For Crop	2006	bushel	\$ 2.0800
Oats	Total For Crop	2007	bushel	\$ 2.8700
Oats	Total For Crop	2008	bushel	\$ 2.6800
Oats	Total For Crop	2009	bushel	\$ 2.1500
Oats	Total For Crop	2010	bushel	\$ 2.9000
Oats	Total For Crop	2011	bushel	\$ 3.5500
Oats	Total For Crop	2012	bushel	\$ 3.8000
Oats	Total For Crop	2013	bushel	\$ 3.6000
Rye	Total For Crop	2000	bushel	\$ 1.4700
Rye	Total For Crop	2001	bushel	\$ 2.5000
Rye	Total For Crop	2002	bushel	\$ 3.3500
Rye	Total For Crop	2003	bushel	\$ 2.2500
Rye	Total For Crop	2004	bushel	\$ 2.9000
Rye	Total For Crop	2005	bushel	NO DATA
Rye	Total For Crop	2006	bushel	NO DATA
Rye	Total For Crop	2007	bushel	NO DATA
Rye	Total For Crop	2008	bushel	NO DATA
Rye	Total For Crop	2009	bushel	NO DATA
Rye	Total For Crop	2010	bushel	NO DATA
Rye	Total For Crop	2011	bushel	NO DATA
Rye	Total For Crop	2012	bushel	NO DATA
Rye	Total For Crop	2013	bushel	NO DATA

COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Hay Alfalfa (Dry)	Total For Crop	2000	tons	\$ 67.0000
Hay Alfalfa (Dry)	Total For Crop	2001	tons	\$ 69.5000
Hay Alfalfa (Dry)	Total For Crop	2002	tons	\$ 82.0000
Hay Alfalfa (Dry)	Total For Crop	2003	tons	\$ 63.5000
Hay Alfalfa (Dry)	Total For Crop	2004	tons	\$ 65.0000
Hay Alfalfa (Dry)	Total For Crop	2005	tons	\$ 65.0000
Hay Alfalfa (Dry)	Total For Crop	2006	tons	\$ 82.0000
Hay Alfalfa (Dry)	Total For Crop	2007	tons	\$ 100.0000
Hay Alfalfa (Dry)	Total For Crop	2008	tons	\$ 97.0000
Hay Alfalfa (Dry)	Total For Crop	2009	tons	\$ 80.5000
Hay Alfalfa (Dry)	Total For Crop	2010	tons	\$ 79.5000
Hay Alfalfa (Dry)	Total For Crop	2011	tons	\$ 125.0000
Hay Alfalfa (Dry)	Total For Crop	2012	tons	\$ 209.0000
Hay Alfalfa (Dry)	Total For Crop	2013	tons	\$ 159.0000
Hay All (Dry)	Total For Crop	2000	tons	\$ 63.5000
Hay All (Dry)	Total For Crop	2001	tons	\$ 65.5000
Hay All (Dry)	Total For Crop	2002	tons	\$ 78.0000
Hay All (Dry)	Total For Crop	2003	tons	\$ 60.5000
Hay All (Dry)	Total For Crop	2004	tons	\$ 62.5000
Hay All (Dry)	Total For Crop	2005	tons	\$ 62.5000
Hay All (Dry)	Total For Crop	2006	tons	\$ 79.5000
Hay All (Dry)	Total For Crop	2007	tons	\$ 97.0000
Hay All (Dry)	Total For Crop	2008	tons	\$ 97.0000
Hay All (Dry)	Total For Crop	2009	tons	\$ 80.5000
Hay All (Dry)	Total For Crop	2010	tons	\$ 77.5000
Hay All (Dry)	Total For Crop	2011	tons	\$ 118.0000
Hay All (Dry)	Total For Crop	2012	tons	\$ 197.0000
Hay All (Dry)	Total For Crop	2013	tons	\$ 152.0000
Hay Other (Dry)	Total For Crop	2000	tons	\$ 45.5000
Hay Other (Dry)	Total For Crop	2001	tons	\$ 45.5000
Hay Other (Dry)	Total For Crop	2002	tons	\$ 60.5000
Hay Other (Dry)	Total For Crop	2003	tons	\$ 47.0000
Hay Other (Dry)	Total For Crop	2004	tons	\$ 50.0000
Hay Other (Dry)	Total For Crop	2005	tons	\$ 51.0000
Hay Other (Dry)	Total For Crop	2006	tons	\$ 67.0000
Hay Other (Dry)	Total For Crop	2007	tons	\$ 82.0000
Hay Other (Dry)	Total For Crop	2008	tons	\$ 78.0000
Hay Other (Dry)	Total For Crop	2009	tons	\$ 69.0000
Hay Other (Dry)	Total For Crop	2010	tons	\$ 69.0000
Hay Other (Dry)	Total For Crop	2011	tons	\$ 91.0000
Hay Other (Dry)	Total For Crop	2012	tons	\$ 146.0000
Hay Other (Dry)	Total For Crop	2013	tons	\$ 124.0000

COMMODITY PRICES
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity		Year	Production Unit	Price Per Unit
Barley All	Total For Crop	2000	bushel	\$ 1.9400
Barley All	Total For Crop	2001	bushel	\$ 2.0000
Barley All	Total For Crop	2002	bushel	\$ 2.5100
Barley All	Total For Crop	2003	bushel	\$ 2.3700
Barley All	Total For Crop	2004	bushel	\$ 2.0200
Barley All	Total For Crop	2005	bushel	\$ 2.1100
Barley All	Total For Crop	2006	bushel	\$ 2.5100
Barley All	Total For Crop	2007	bushel	\$ 4.5500
Barley All	Total For Crop	2008	bushel	\$ 5.0600
Barley All	Total For Crop	2009	bushel	\$ 3.0500
Barley All	Total For Crop	2010	bushel	\$ 3.0000
Barley All	Total For Crop	2011	bushel	\$ 5.4500
Barley All	Total For Crop	2012	bushel	\$ 5.7000
Barley All	Total For Crop	2013	bushel	\$ 5.0000
Corn For Grain	Total For Crop	2000	bushel	\$ 1.6100
Corn For Grain	Total For Crop	2001	bushel	\$ 1.7500
Corn For Grain	Total For Crop	2002	bushel	\$ 2.1700
Corn For Grain	Total For Crop	2003	bushel	\$ 2.2800
Corn For Grain	Total For Crop	2004	bushel	\$ 1.8200
Corn For Grain	Total For Crop	2005	bushel	\$ 1.7900
Corn For Grain	Total For Crop	2006	bushel	\$ 2.8800
Corn For Grain	Total For Crop	2007	bushel	\$ 4.1700
Corn For Grain	Total For Crop	2008	bushel	\$ 3.7800
Corn For Grain	Total For Crop	2009	bushel	\$ 3.4000
Corn For Grain	Total For Crop	2010	bushel	\$ 5.1000
Corn For Grain	Total For Crop	2011	bushel	\$ 6.0500
Corn For Grain	Total For Crop	2012	bushel	\$ 7.0500
Corn For Grain	Total For Crop	2013	bushel	\$ 4.1000
Flaxseed	Total For Crop	2000	bushel	\$ 3.0400
Flaxseed	Total For Crop	2001	bushel	\$ 3.8100
Flaxseed	Total For Crop	2002	bushel	\$ 5.6300
Flaxseed	Total For Crop	2003	bushel	\$ 5.5400
Flaxseed	Total For Crop	2004	bushel	\$ 9.7400
Flaxseed	Total For Crop	2005	bushel	\$ 5.6700
Flaxseed	Total For Crop	2006	bushel	\$ 5.6600
Flaxseed	Total For Crop	2007	bushel	\$ 12.8000
Flaxseed	Total For Crop	2008	bushel	\$ 11.3000
Flaxseed	Total For Crop	2009	bushel	\$ 8.7000
Flaxseed	Total For Crop	2010	bushel	\$ 12.5000
Flaxseed	Total For Crop	2011	bushel	\$ 13.5000
Flaxseed	Total For Crop	2012	bushel	\$ 13.2000
Flaxseed	Total For Crop	2013	bushel	\$ 13.5000

**FALL RIVER COUNTY
SPECIFIC
PRODUCTIVITY
DATA**

FALL R1' COUNTY
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION - REVISED DATA

estimated dry production	harvested acres	price	Commodity	Year	Planted All Purposes	Revenue	Revenue Per Acre	Adjusted Revenue	Adjusted Revenue Per Acre
71.7	3300	1.61	Corn For Grain	2000	3,700 acres	\$540,960		380,942	
0			Hay All (Dry)	2000	54,000 acres	\$4,083,050		\$4,083,050	
0			Oats	2000	3,000 acres	\$46,620		\$46,620	
0			Sorghum For Grain	2000	2,200 acres	\$89,964		\$89,964	
0			Sunflower All	2000	900 acres	\$58,014		\$58,014	
32.7	12100	2.68	Wheat All	2000	13,000 acres	\$1,173,840		1,060,396	
					76,800	\$5,992,448	\$78.03	\$5,718,985.70	\$74.47
79.5	3000	1.75	Corn For Grain	2001	3,500 acres	\$561,750		417,375	
0			Hay All (Dry)	2001	52,000 acres	\$4,264,050		\$4,264,050	
36.4	1500	1.67	Oats	2001	3,000 acres	\$61,790		91,182	
0			Sorghum For Grain	2001	2,400 acres	\$47,981		\$47,981	
0			Wheat All	2001	12,500 acres	\$658,860		\$658,860	
					73,400	\$5,594,431	\$76.22	\$5,479,447.80	\$74.65
66.5	1000	2.17	Corn For Grain	2002	2,500 acres	\$197,470		144,305	
0			Hay All (Dry)	2002	35,000 acres	\$2,691,000		\$2,691,000	
13.3	800	1.99	Oats	2002	1,000 acres	\$31,840		21,174	
0			Sorghum For Grain	2002	1,900 acres	\$93,912		\$93,912	
16.6	5400	3.81	Wheat All	2002	12,100 acres	\$742,950		341,528	
					52,500	\$3,757,172	\$71.57	\$3,291,919.00	\$62.70
			Corn For Grain	2003	2,500 acres	\$305,520		\$305,520	
			Hay All (Dry)	2003	53,000 acres	\$3,515,050		\$3,515,050	
			Oats	2003	2,400 acres	\$32,890		\$32,890	
			Sorghum For Grain	2003	1,900 acres	\$215,040		\$215,040	
			Wheat All	2003	10,100 acres	\$1,370,160		\$1,370,160	
					69,900	\$5,438,660	\$77.81	\$5,438,660.00	\$77.81
			Corn For Grain	2004	3,000 acres	\$280,280		\$280,280	
0.82	10000	62.5	Hay All (Dry)	2004	10,000 acres	\$1,193,750		512,500	
			Oats	2004	2,800 acres	\$41,720		\$41,720	
			Sorghum For Grain	2004	800 acres	\$22,176		\$22,176	
			Wheat All	2004	12,000 acres	\$502,130		\$502,130	
					28,600	\$2,040,056	\$71.33	\$1,358,806.00	\$47.51

FALL RIVER COUNTY

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FALL RIVER COUNTY

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FALL RIVER COUNTY

		CROP INFORMATION - original information								
		Income Per Acre	2000	78.03				Olympic Average 2000 - 2007		82.67
		Income Per Acre	2001	76.22				Olympic Average 2001 - 2008		89.29
		Income Per Acre	2002	71.57				Olympic Average 2002 - 2009		93.78
		Income Per Acre	2003	77.81				Olympic Average 2003 - 2010		103.82
		Income Per Acre	2004	71.33				Olympic Average 2004 - 2011		114.06
		Income Per Acre	2005	117.75				Olympic Average 2005 - 2012		124.32
		Income Per Acre	2006	87.94				Olympic Average 2006 - 2013		131.46
		Income Per Acre	2007	104.45						
		Income Per Acre	2008	131.76						
		Income Per Acre	2009	103.18						
		Income Per Acre	2010	139.25						
		Income Per Acre	2011	243.35						
		Income Per Acre	2012	149.52						
		Income Per Acre	2013	160.61						
		NON-CROP INFORMATION								
		Cash Rent	2000	5.50				Olympic Average 2000 - 2007		6.33
		Cash Rent	2001	5.60				Olympic Average 2001 - 2008		6.68
		Cash Rent	2002	5.30				Olympic Average 2002 - 2009		6.73
		Cash Rent	2003	5.90				Olympic Average 2003 - 2010		7.10
		Cash Rent	2004	6.80				Olympic Average 2004 - 2011		7.52
		Cash Rent	2005	6.90				Olympic Average 2005 - 2012		7.88
		Cash Rent	2006	7.30				Olympic Average 2006 - 2013		8.30
		Cash Rent	2007	7.60						
		Cash Rent	2008	9.00						
		Cash Rent	2009	5.90						
		Cash Rent	2010	8.10						
		Cash Rent	2011	8.40						
		Cash Rent	2012	9.50						
		Cash Rent	2013	9.40						
		CROP INFORMATION - adjusted for irrigation								
		Income Per Acre	2000	74.47				Olympic Average 2000 - 2007		76.52
		Income Per Acre	2001	74.65				Olympic Average 2001 - 2008		82.13
		Income Per Acre	2002	62.70				Olympic Average 2002 - 2009		86.89
		Income Per Acre	2003	77.81				Olympic Average 2003 - 2010		97.47
		Income Per Acre	2004	47.51				Olympic Average 2004 - 2011		105.57
		Income Per Acre	2005	108.13				Olympic Average 2005 - 2012		119.16
		Income Per Acre	2006	68.01				Olympic Average 2006 - 2013		127.67
		Income Per Acre	2007	101.50						
		Income Per Acre	2008	126.18						
		Income Per Acre	2009	103.18						
		Income Per Acre	2010	126.43						
		Income Per Acre	2011	236.73						
		Income Per Acre	2012	149.52						
		Income Per Acre	2013	159.22						

SHANNON COUNTY
SPECIFIC
PRODUCTIVITY
DATA

SHANN COUNTY
2015 ASSESSMENT YEAR PRODUCTIVITY INFORMATION

Commodity	Year	Planted All Purposes	Revenue	Revenue Per Acre	Commodity	Year	Planted All Purposes	Revenue	Revenue Per Acre
Corn For Grain	2000	4,500 acres	\$ 225,400		Corn For Grain	2005	2,300 acres	\$ 241,650	
Hay All (Dry)	2000	24,000 acres	\$ 2,012,950		Hay All (Dry)	2005	27,000 acres	\$ 2,625,000	
Oats	2000	1,000 acres	\$ 52,170		Oats	2005	1,500 acres	\$ 88,480	
Soybeans	2000	1,900 acres	\$ 102,480		Wheat All	2005	28,300 acres	\$ 3,942,000	
Sunflower All	2000	8,500 acres	\$ 606,158				59,100	\$ 6,897,130	\$ 116.70
Wheat All	2000	27,500 acres	\$ 2,570,120						
		67,400	\$ 5,569,278	\$ 82.63					
Barley All	2001	1,000 acres							
Corn For Grain	2001	3,500 acres	\$ 152,000		Hay All (Dry)	2006	14,000 acres	\$ 914,250	
Hay All (Dry)	2001	28,000 acres	\$ 309,750		Wheat All	2006	21,300 acres	\$ 2,961,480	
Oats	2001	1,000 acres	\$ 2,875,450				35,300	\$ 3,875,730	\$ 109.79
Sunflower All	2001	4,100 acres	\$ 8,350						
Wheat All	2001	29,000 acres	\$ 339,017						
		66,600	\$ 1,854,260						
			\$ 5,538,827	\$ 83.17					
Corn For Grain	2002	4,500 acres	\$ 58,590		Hay All (Dry)	2007	13,000 acres	\$ 911,800	\$ 70.14
Hay All (Dry)	2002	17,000 acres	\$ 1,006,200						
Oats	2002	2,000 acres	\$ 13,930						
Sunflower All	2002	4,300 acres	\$ 267,410						
Wheat All	2002	26,700 acres	\$ 358,140						
		54,500	\$ 1,704,270	\$ 31.27					
Corn For Grain	2003	3,500 acres	\$ 54,720		Corn For Grain	2008	3,400 acres	\$ 847,080	
Hay All (Dry)	2003	25,000 acres	\$ 1,488,300		Hay All (Dry)	2008	22,000 acres	\$ 3,180,000	
Oats	2003	1,900 acres	\$ 37,180		Sunflower All	2008	2,200 acres	\$ 463,980	
Sunflower All	2003	3,100 acres	\$ 240,768				27,600	\$ 4,491,060	\$ 162.72
Wheat All	2003	20,600 acres	\$ 2,356,260						
		54,100	\$ 4,177,228	\$ 77.21					
Barley All	2004	800 acres	\$ 36,360		Hay Alfalfa (Dry)	2009	18,000 acres	\$ 1,964,200	
Corn For Grain	2004	1,500 acres	\$ 14,560		Hay Other (Dry)	2009	8,000 acres	\$ 703,800	
Hay All (Dry)	2004	15,000 acres	\$ 856,250		Wheat Other Spring	2009	2,500 acres	\$ 378,000	
Oats	2004	800 acres	\$ 10,430		Wheat Winter All	2009	24,800 acres	\$ 3,605,000	
Sunflower All	2004	2,600 acres	\$ 124,712				53,300	\$ 6,651,000	\$ 124.78
Wheat All	2004	25,000 acres	\$ 306,670						
		45,700	\$ 1,348,982	\$ 29.52					

SHANN'
2015 ASSESSMENT YEAR

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SHANN' :OUNTY

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PRODUCTIVITY WORKSHEET AND ADJUSTMENTS

Section 3

SD DEPARTMENT OF REVENUE

PROPERTY AND SPECIAL TAXES DIVISION
445 E. CAPITOL AVENUE
PIERRE, SD 57501-3185

PHONE: (605) 773-3311
FAX: (605) 773-6729

TO: Directors of Equalization
FROM: Property and Special Taxes Division
RE: Productivity Valuation and SDCL 10-6-77
DATE: July 2014

Enclosed is information for the 2015 productivity valuation system.

The 2012 Legislature passed HB 1003 which states:

10-6-77. For the taxes payable in 2014, 2015, 2016, 2017, 2018, and 2019, the total taxable value of cropland within any county may not increase or decrease more than;

- (1) Fifteen percent in any year, if the county is less than thirty percent from its full agricultural income value;
- (2) Twenty percent in any year, if the county is thirty percent or more but less than fifty percent from its full agricultural income value; and
- (3) Twenty-five percent in any year, if the county is fifty percent or more from its full agricultural income value.

For the taxes payable in 2014, 2015, 2016, 2017, 2018, and 2019, the total taxable value of noncropland within any county may not increase or decrease more than:

- (1) Fifteen percent in any year, if the county is less than thirty percent from its full agricultural income value;
- (2) Twenty percent in any year, if the county is thirty percent or more but less than fifty percent from its full agricultural income value; and
- (3) Twenty-five percent in any year, if the county is fifty percent or more from its full agricultural income value.

Keep in mind that this limitation is on a county wide basis, not on a parcel by parcel basis.

You were provided a worksheet last year with your productivity valuation, and what the "limited" productivity valuation was for the 2014 assessment year. That is our starting point for the 2015 assessment year.

Following is an explanation of the productivity worksheet enclosed.

THE WORKSHEET NUMBERS

Cropland Valuation information:

- Line 1** This is the 8-year Olympic average of crop revenue, as reported on your county's 2015 Productivity Information chart. This number is a six-year average of the gross revenue per acre for 2006 through 2013, with the high and low years removed.
- Line 2** This is the cropland landlord share percentage. This percentage is set by statute in SDCL 10-6-33.28(1).
- Line 3** This is the revenue that will be capitalized to determine the average value per acre of cropland in the county. It is **Line 1** multiplied by **Line 2**.
- Line 4** This is the capitalization rate of 6.6%. This percentage is set by statute in SDCL 10-6-33.28.
- Line 5** This is the average productivity cropland value in the county, BEFORE applying the limitation contained in SDCL 10-6-77. It is **Line 3** divided by **Line 4**.
- Line 6** This is the average cropland value in the county AFTER applying the limitation contained in SDCL 10-6-77. This is a comparison of **Line 5** to the 2014 cropland value.
- Line 7** This is the crop weighted rating for your county as listed on the Department of Revenue Table 1. A weighted rating is determined only on the crop rated soils. (see attachment "Acres and Weighted Ratings").
- Line 8** This is the projected top dollar for cropland in your county. It is **Line 6** divided by **Line 7**.

Non-Cropland Valuation information:

- Line 1** This is the 8-year Olympic average of non-crop revenue, as reported on your county's 2015 Productivity Information chart. This number is a six-year average of the gross revenue per acre for 2006 through 2013, with the high and low years removed.
- Line 2** This is the non-cropland landlord share percentage. This percentage is set by statute in SDCL 10-6-33.28(2).
- Line 3** This is the revenue that will be capitalized to determine the average value per acre of non-cropland in the county. It is **Line 1** multiplied by **Line 2**.
- Line 4** This is the capitalization rate of 6.6%. This percentage is set by statute in SDCL 10-6-33.28.

- Line 5** This is the average productivity non-cropland value in the county, BEFORE applying the limitation contained in SDCL 10-6-77. It is **Line 3** divided by **Line 4**.
- Line 6** This is the average non-cropland value in the county AFTER applying the limitation contained in SDCL 10-6-77. This is a comparison of **Line 5** to the 2014 non-cropland value.
- Line 7** This is the non-crop weighted rating for your county as listed on the Department of Revenue Table 1. A weighted rating is determined only on the non-crop rated soils. (see attachment "Acres and Weighted Ratings").
- Line 8** This is the projected top dollar for non-cropland in your county. It is **Line 6** divided by **Line 7**.

Step 3: Reconciliation of Undocumented Adjustments.

If you are using the Department's "official" Table 1 without adjustments and have not made any parcel, township, or other adjustment not documented with the Department, you are done. You can use the crop and non-crop "top dollars" provided on line 8 of the worksheet to calculate your assessed values for 2015.

If you have adjusted your Table 1 ratings, made parcel, township, or other adjustments not documented with the Department, you will have to evaluate those adjustments to see whether they are significant enough to require you to take them into account to comply with the requirements of SDCL 10-6-77.

SDCL 10-6-77 prohibits you from increasing or decreasing the total value of cropland or non-cropland in your county by more than the percentages set in statute. Step 1 above shows how we calculated your current cropland and non-cropland values per acre. However, those numbers will not be accurate if you have made significant adjustments not documented with the Department. You will have to reengineer your undocumented adjustments, to see whether they require you to change your top dollar values to comply with the limitation contained in SDCL 10-6-77.

Because there are so many ways to make undocumented adjustments, it is not possible to provide meaningful instructions on how to reconcile them with the requirements of SDCL 10-6-77. The most important thing is to ensure the transition to productivity valuation and any changes in the adjustments you make do not exceed the limitation set in statute. If you have any questions on this process or need assistance, please contact us.

**COUNTY SPECIFIC
WORKSHEETS
FOR
TOP DOLLARS**

COUNTY FALL RIVER

WORKSHEET FOR IMPLEMENTATION OF PRODUCTIVITY VALUATION OF AGRICULTURAL LAND FOR THE 2015 ASSESSMENT YEAR

CROPLAND

CROP VALUATION

1. Crop Revenue Olympic Average (2006-2013)	127.67
2. Multiplied by landlord share (35%)	0.35
3. Revenue attributable to landlord	44.69
4. Divided by capitalization rate (6.6%)	0.066
5. Average Cropland Value in County	677.05
6. Limitation of increase/decrease (SDCL 10-6-77)	572.81
7. Weighted rating of only crop rated soils	0.8918590
8. Project to top dollar for crop land (value / weighted rating)	642.27

NON-CROPLAND

NON-CROP VALUATION

1. Non-Crop Revenue Olympic Average (2006-2013)	8.30
2. Multiplied by landlord share (100%)	1.00
3. Revenue attributable to landlord	8.30
4. Divided by capitalization rate (6.6%)	0.066
5. Average Non-Cropland Value in County	125.76
6. Limitation of increase/decrease (SDCL 10-6-77)	125.76
7. Weighted rating of only non-crop rated soils	0.3953710
8. Project to top dollar for non-crop land (value / weighted rating)	318.07

TOTAL COUNTY

The above numbers represent 100% valuations. After applying the above numbers you should come up to a total county average per acre of \$ 186.93

Once you have the crop and non-crop projected top dollar values, you apply those values to the ratings to determine a dollar value per map unit. The top dollar crop value is applied to the crop ratings and the top dollar non-crop value is applied to the non-crop ratings. For example, if your best non-crop rating is .62, then the highest non-crop soil will have a value of 62% of the top dollar non-crop value.

If your computer system only accepts one top dollar value, then put in the top dollar value for crop, and apply a factor 0.4952357 to all of your non-crop ratings to get to the dollar value of the non-crop soils
 $642.27 \times 0.4952357 = 318.07$

COUNTY SHANNON

WORKSHEET FOR IMPLEMENTATION OF PRODUCTIVITY VALUATION OF AGRICULTURAL LAND FOR THE 2015 ASSESSMENT YEAR

CROPLAND

CROP VALUATION

1. Crop Revenue Olympic Average (2006-2013)	140.90
2. Multiplied by landlord share (35%)	0.35
3. Revenue attributable to landlord	49.32
4. Divided by capitalization rate (6.6%)	0.066
5. Average Cropland Value in County	747.20
6. Limitation of increase/decrease (SDCL 10-6-77)	551.84
7. Weighted rating of only crop rated soils	0.7572660
8. Project to top dollar for crop land (value / weighted rating)	728.73

NON-CROPLAND

NON-CROP VALUATION

1. Non-Crop Revenue Olympic Average (2006-2013)	6.33
2. Multiplied by landlord share (100%)	1.00
3. Revenue attributable to landlord	6.33
4. Divided by capitalization rate (6.6%)	0.066
5. Average Non-Cropland Value in County	95.96
6. Limitation of increase/decrease (SDCL 10-6-77)	95.96
7. Weighted rating of only non-crop rated soils	0.3741700
8. Project to top dollar for non-crop land (value / weighted rating)	256.46

TOTAL COUNTY

The above numbers represent 100% valuations. **After applying the above numbers you should come up to a total county average per acre of \$ 197.52**

Once you have the crop and non-crop projected top dollar values, you apply those values to the ratings to determine a dollar value per map unit. The top dollar crop value is applied to the crop ratings and the top dollar non-crop value is applied to the non-crop ratings. For example, if your best non-crop rating is .62, then the highest non-crop soil will have a value of 62% of the top dollar non-crop value.

If your computer system only accepts one top dollar value, then put in the top dollar value for crop, and apply a factor **0.3519287** to all of your non-crop ratings to get to the dollar value of the non-crop soils
728.73X 0.3519287 = 256.46

Top Dollar Assigned Annually from DOR

FALL RIVER COUNTY				SHANNON COUNTY			
Year	Crop Top \$\$	Non-Crop Top	% of Change	Year	Crop Top \$\$	Non-Crop Top	% of Change
			CR % NC %				CR % NC %
2010	291.62	255.99		2010	308.36	258.35	
2011	311.4	258.04	6.7% 0.8%	2011	339.19	265.23	9.9% 2.7%
2012	342.54	272.09	10% 5.4%	2012	373.11	263.21	10% -1.0%
2013	428.18	288.06	25% 5.9%	2013	466.39	257.13	25% -2.0%
2014	535.22	302.11	25% 4.9%	2014	582.98	259.83	25% 1.0%
2015	642.27	318.07	20% 5.3%	2015	728.73	256.46	25% -1.3%

PRODUCTIVITY ADJUSTMENTS

SD DEPARTMENT OF REVENUE
PROPERTY AND SPECIAL TAXES DIVISION
445 E. CAPITOL AVENUE
PIERRE, SD 57501-3185

PHONE: (605) 773-3311
FAX: (605) 773-6729

TO: Directors of Equalization
FROM: Department of Revenue
Property Tax Division
RE: Productivity Valuation Adjustments
DATE: July 1, 2013

The enclosed document is for reference on how to document and make adjustments under the productivity valuation of agricultural land.

Adjustments should be productivity related.

Adjustments need to be reviewed each year. These adjustments also need to be quantified, qualified and justified each year.

The Department of Revenue will review any adjustments to ensure that the adjustment is warranted, that it was made in a fair and equitable manner, and that it is documented when making our determination of factors for agricultural property.

Documentation may include but is not limited to photos of property, aerial maps, soil maps, production data, rainfall data, sales, etc.

It is important that you view and photograph as much of your agricultural land as possible. There are tools that you can use in-office. BUT - - there is nothing that beats the personal inspection of the property.

HOW TO MAKE ADJUSTMENT(S)

Do not change the original soil classification, soil rating, or the capability class of the soil. If capability of the soil is crop - - leave as crop. This means a crop rated soil will get the crop dollar value. A non-crop rated soil will get the non-crop dollar value.

ADJUSTMENTS

The basic approach to valuing agricultural land is to use the soil survey and associated tables. The Table 1A, produced by the Department of Revenue, shows each map unit in the county, the soil rating and the indicated capability or highest and best use of the soil. This is the starting point for the assessor. This will have all soils of the same map unit valued the same, regardless of where it is at in the county. To change from this "base" number would mean to adjust the value of the property.

Any adjustments must be approached with the questions: "Is any adjustment needed?" "If so, how much of an adjustment is needed?" If it is determined that an adjustment is needed, it must be documented and applied in an equitable and uniform manner.

Keep in mind that rarely do you have a parcel that has all crop rated soils, or all grass rated soils. There is usually a mixture. If a property is predominately grass rated soils and has some crop rated soils in it, do you need to adjust the crop rated soils? If a property is predominately crop rated soils and has some grass rated soils in it, do you need to adjust the grass rated soils? Maybe, maybe not.

Property values should be first viewed as the property as a whole - - by the legal description. Such as – is the value of the quarter of land similar to the quarters of land next to it? Are the values of the section similar to the section next to it? Are the quarters / sections similar in soils, terrain, topography, surface obstructions, etc.?

CAPABILITY – The starting point to the agricultural land valuation system is the rating system produced by the use of the soil survey. Any given parcel is made up of several types of soils, each having their own rating and "capability". Very rarely will you find a parcel of land that has all crop rated soils or all grass rated soils. It will be a mixture of "crop rated" soils and "grass rated" soils. How a property owner "uses" the land should not dictate how the valuation is established for tax purposes. See Mortenson v. Stanley County, 303 NW2d 107 (SD 1981).

The starting point to the valuation would be to use the capability rating and value of the individual soils. **This way the same soil starts at the same value per acre county wide.**

All properties should be personally inspected and viewed to ensure there is an accurate inventory of the property and all amenities of the property.

For agricultural land, one of the first things to do is to determine if the property is planted to crops, or is it in grass. Why is it being cropped, or put to grass? Is it planted to grass because of a management decision not to crop it? Or is it planted to grass because it cannot be cropped, due to access, terrain, etc.

The Department of Revenue does not have a "laundry list" of reasons to adjust agricultural land valuations. We do not want to tie the hands of the Director of Equalization to only certain reasons to adjust agricultural land values.

The following is a list of some examples of adjustments. This is not a complete list. Also, just because the adjustment is listed does not mean the adjustments HAVE to be made for any of these reasons. If a specific type of adjustment is not listed, that does not necessarily mean it cannot be made. It is still the decision of the Director of Equalization to determine if adjustments should be made.

The following are some examples of the adjustment types the DOE may choose to make:

- * Adjusting the entire Township
- * Adjusting the entire Parcel
- * Adjusting a single Soil
- * Inundated by Flood Waters
- * Irrigability
- * Rocks
- * Rainfall
- * Terrain / Accessibility

How to document adjustments

The reason the adjustment is needed and the amount of the adjustment must be documented. Documentation may include but is not limited to photos of the property, aerial maps, soil maps, production data, rainfall data, sales, etc.

Boards of Equalization

This information is a guide for the Director of Equalization and boards of equalization to use in making adjustments to assessments.

The equalization process is the same under the productivity system as it was prior to implementation of the new system. The Director of Equalization makes changes to the assessment on an annual basis. Assessment notices are sent to the property owner by March 1 of each year. The property owner then has the right to appeal the value of his/her property through the equalization process.

The boards of equalization have the responsibility of hearing the property owner's appeal and acting on such appeal. The board will either change the value or do a no change to the value. The board should make their decisions based on the same guidelines given to the Director of Equalization for making adjustments.

The boards of equalization should not be discouraged from making adjustments during boards of equalization hearings. Appeals to the boards of equalization are sometimes a good indication of areas the director of equalization needs to review for the following assessment year. Directors of equalization may sometimes even recommend changes to the board of equalization after they have done further review of the properties.

SALES DATA AND MAPS

Section 4

SALES RATIO ANALYSIS

The vast diversity in Fall River County is the greatest hindrance in using the sales analysis and AG productivity in the way dictated by the state. These systems work very well in areas with more consistency between land type and use. The state looks at the county as a whole when doing sales analysis and determining soil ratings and top dollars. In a county where areas (such as the hills vs. the plains) can be distinctly different in soil type and selling price, the sales median for the county can be a number that does not fit either. This is where the need for adjustments is evident. We are still trying to adapt this new methodology to work within the diversity of our county.

The following are the two main indicators we have to work with when determining values:

1. Productivity: The DOR sets the top dollars to reflect the productivity numbers for the county. The DOE then applies that new top dollar each year to the soil table and the value is calculated.
2. Sales Ratio: The sales ratio is determined by taking the Assessed Value \div the Selling Price. SDCL states that the Assessed Value should be between 85% to 100 % of the median selling price of the county.

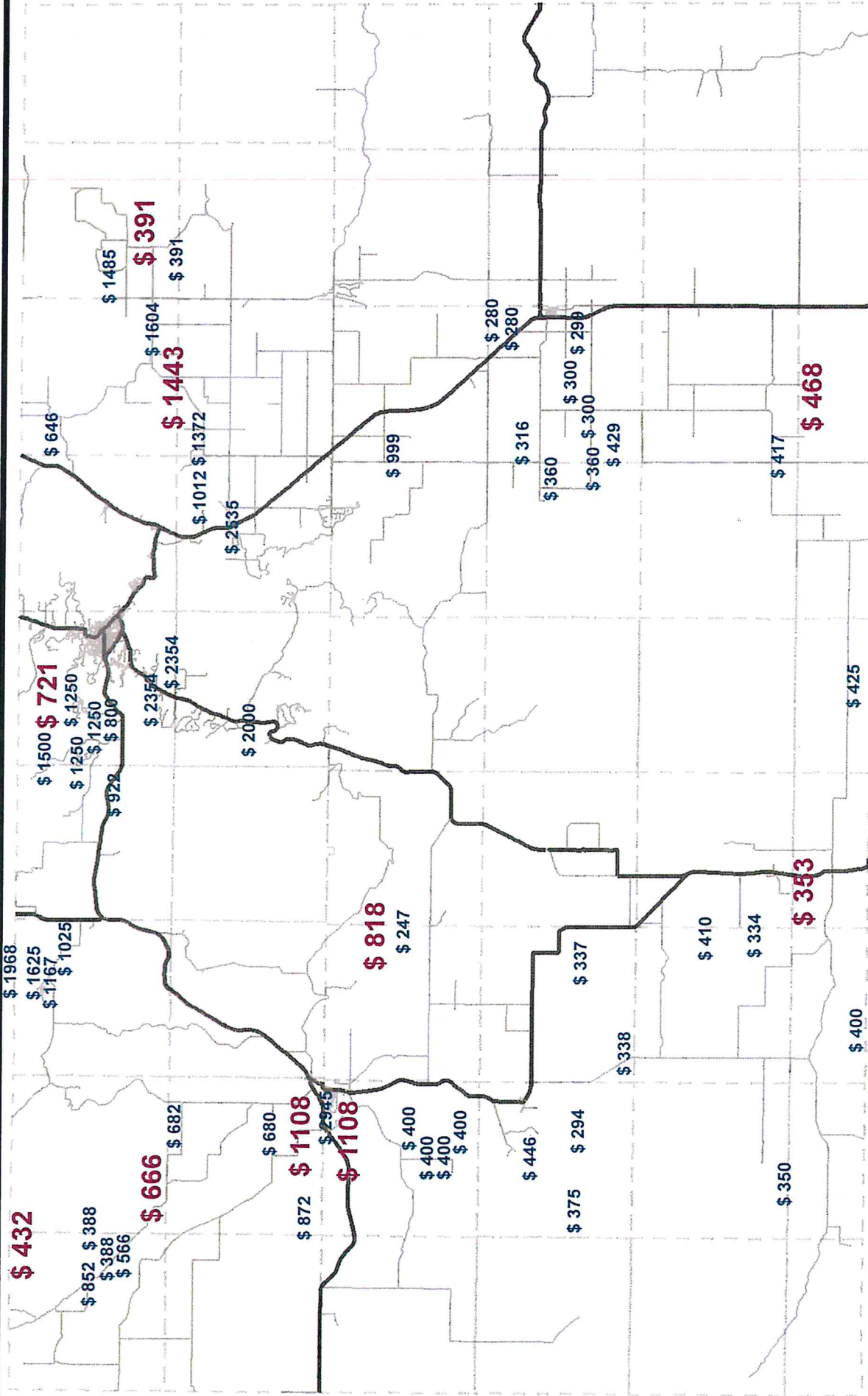
According to productivity, we are just under 60% of value for 2015, but sales ratio was at 28% in 2013 and 33% in 2014. (see the following table)
There is a significant difference between the two indicators used to determine where the assessed value should be.

The sales ratio is a portion of the productivity formula. It is also a final indicator when values are appealed.

The following page is a report from the DOR on the 2013 sales ratios state-wide, county by county.

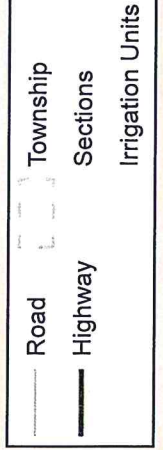
2013 Agricultural Sales and Medians

COUNTY	Median Ratio	# of Sales	COUNTY	Median Ratio	# of Sales
AURORA	28.60	6	HYDE	40.80	9
BEADLE	33.60	18	JACKSON	64.60	3
BENNETT	39.80	12	JERAULD	33.90	5
BON HOMME	27.70	13	JONES	38.90	12
BROOKINGS	27.20	11	KINGSBURY	24.70	15
BROWN	20.90	11	LAKE	22.10	11
BRULE	27.20	25	LAWRENCE	5.80	7
BUFFALO	34.10	3	LINCOLN	25.40	32
BUTTE	17.60	15	LYMAN	37.50	9
CAMPBELL	27.60	7	MARSHALL	25.20	16
CHARLES MIX	45.50	15	MC COOK	35.30	5
CLARK	24.70	13	MC PHERSON	39.20	9
CLAY	27.50	46	MEADE	25.10	34
CODINGTON	33.00	18	MELLETTE	35.20	4
CORSON	32.80	17	MINER	37.40	18
CUSTER	10.80	11	MINNEHAHA	25.40	24
DAVISON	35.30	6	MOODY	21.90	21
DAY	33.20	8	PENNINGTON	24.50	16
DEUEL	30.60	17	PERKINS	40.20	14
DEWEY	20.40	2	POTTER	21.90	3
DOUGLAS	28.40	6	ROBERTS	17.90	15
EDMUNDS	25.10	13	SANBORN	42.20	11
FALL RIVER	28.00	11	SHANNON	27.00	3
FAULK	53.70	6	SPINK	31.40	35
GRANT	25.00	21	STANLEY	33.60	20
GREGORY	37.10	22	SULLY	27.30	14
HAAKON	42.40	3	TODD	12.60	1
HAMLIN	29.30	9	TRIPP	39.30	17
HAND	38.10	9	TURNER	28.50	27
HANSON	25.10	8	UNION	31.30	13
HARDING	48.10	2	WALWORTH	32.80	8
HUGHES	34.50	4	YANKTON	31.10	29
HUTCHINSON	33.60	21	ZIEBACH	34.30	4



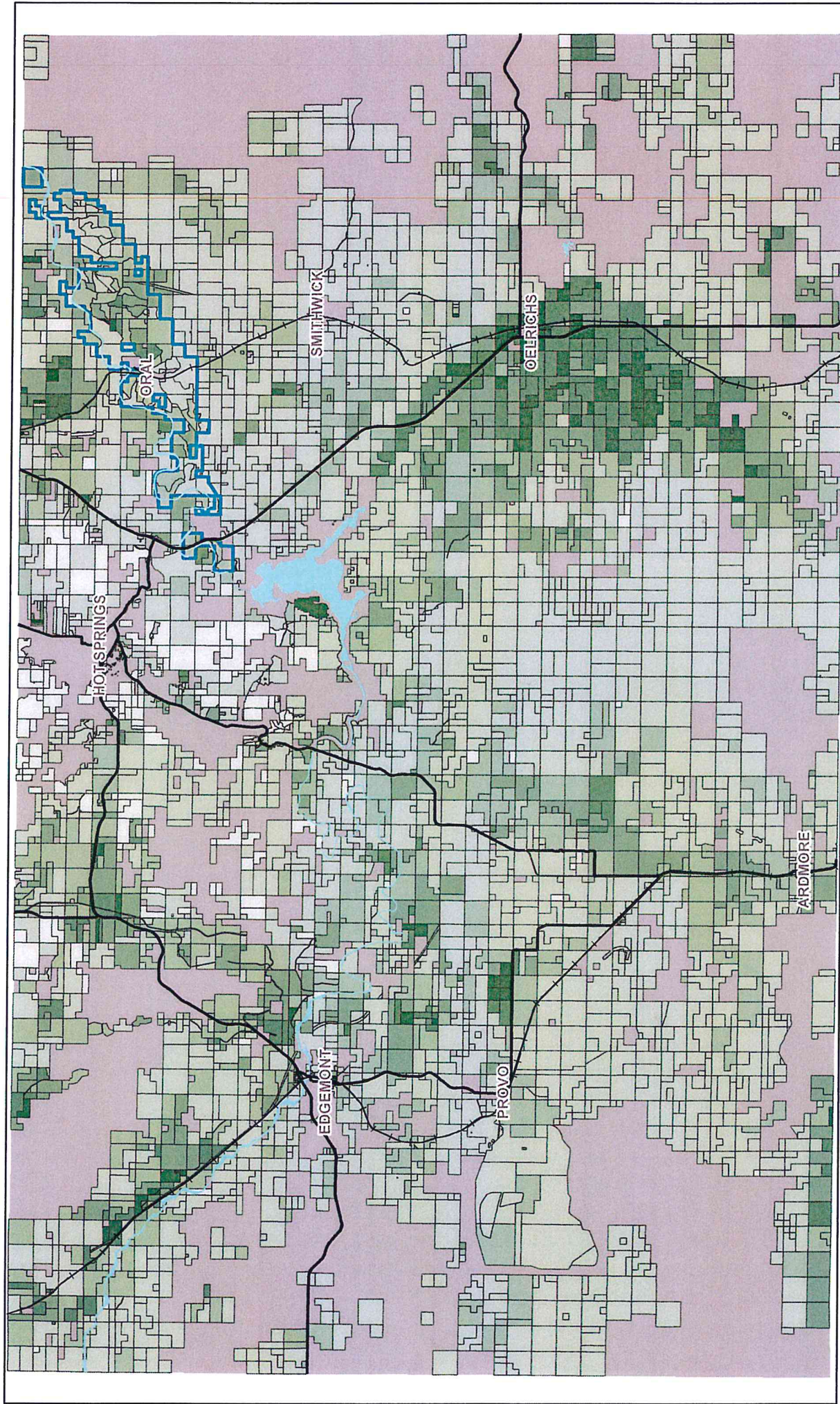
AG Land Sales 2010 - 2014

Fall River County
Selling Price Per Acre



Purple Text - 2014 Sales
Blue Text - 2010-2013 Sales





Value per Acre

Water

Railroad Highway

Non-Ag or Exempt Lands

Irrigation District*

2015 Projected Ag Land Value Per Acre

These per acre value are based solely on soil ratings and do not take into account any current adjustments

*This map shows dry land value. Land within the irrigation district receives an additional irrigation factor.

\$45-\$100
\$101-\$200
\$201-\$300
\$301-\$400
\$401-\$500
\$501-\$600
\$601-\$700
\$601-\$700

REFERENCES AND INDEX

Section 5

References

Department of Equalization

906 N. River Street

Hot Springs, SD 57747

(605) 745-5136

<http://fallriver.sdcounties.org/director-of-equalization/>

Email: frdoe@gwtc.net

Fall River County Commissioners

(contact through the Auditor's Office)

(605) 745-5130

Email: frshaud@gwtc.net

Farm Service Agency

339 S. Chicago St

Hot Springs, SD 57747

(605) 745-5716

www.fsa.usda.gov/FSA

Natural Resources Conservation Service

341 S. Chicago St

Hot Springs, SD 57747

(605) 745-5716

<http://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/>

Sales Ratio Website

County sales submitted to the state

<https://apps.sd.gov/rv76salesratio/Login.aspx>

Use Public User Access Login

South Dakota Department of Revenue

Property Tax Division

445 East Capitol Ave

Pierre, SD 57501-3185

(605) 773-3311

http://dor.sd.gov/Taxes/Property_Taxes/

Web Soil Survey

Online location of soil maps with information about soil types

<http://websoilsurvey.sc.ego.usda.gov/App/HomePage.htm>

AG Land Oversight Advisory Task Force

SDCL 10-6-33.35 – Establishes task force and duties. (see CODIFIED LAWS in this section)

Task Force information:

<http://legis.sd.gov/interim/Menu.aspx?Session=2014>

This website includes information on meetings, agendas, minutes from past meetings, task force member roster and more.

All Task Force meetings are open to the public and public comment is welcome.

Any proposed legislative changes must go through the task force to be introduced.

FALL RIVER COUNTY RESOLUTION #2012-11


WHEREAS SDCL 10-6-31.3 allows the County Commission to set the minimum acreage to classify as agricultural for tax assessment purposes; and

WHEREAS the Fall River County Commission in 1992 set the minimum acreage from 40 acres to 160 acres; and

WHEREAS the Fall River County Commission desires to change the minimum acreage requirement for real property to qualify to be classified as agricultural for tax assessment purposes, now therefore upon a motion by Falkenburg and second by Allen it is hereby

RESOLVED that the minimum acreage requirement to classify real property as agriculture per SDCL 10-6-31.3 is sixty acres.

DATED this 3rd day of April, 2012.


Michael P. Ortner, Chairman
Fall River County Commissioners

Attest:


Sue Ganje, Fall River County Auditor

FALL RIVER COUNTY RESOLUTION #2011-04

WHEREAS, Fall River County is further desirous of availing citizens of the benefit of a formula for assessed valuation for new construction tax incentive.

NOW, THEREFORE, BE IT RESOLVED that pursuant to SDCL 10-6-35.1 and 10-6-35.2, the following formula for assessed valuation of all new industrial or commercial structures on a permanent foundation, to include residential structures of four (4) or more units, or non-residential agricultural structures/ or new additions to existing structures or renovation or reconstruction of existing structures if such renovation or reconstruction is located in a designated urban renewal area and which new structures or additions to existing structures are located within Fall River County, and which new structures or additions to existing property increases the true and full value of the real property by Thirty Thousand Dollars (\$30,000.00) or more, Ten Thousand Dollars (\$10,000.00) or more for such agricultural structures, then such new structures or new additions to existing property are specifically classified as set forth in this Resolution for the purpose of taxation; and

BE IT FURTHER RESOLVED that such new structures or new additions to existing structures as hereinbefore defined shall, following new construction or new addition to existing property, be valued for taxation purposes in the usual manner; and

BE IT FURTHER RESOLVED that following such valuation the following formula for assess value of the new structure or new addition to existing property shall, pursuant to SDCL 10-6-35.2, be used for tax purposes:


1) For the first five years following construction Zero Percent (0%) of the assessed value of the new structure or new addition to existing property shall be used for tax purposes on such property;

2) For the sixth tax year following construction One Hundred Percent (100%) of the usual assessed value of the new structure or new addition to existing property shall be used for tax purposes on such property; In each year thereafter, the usual assessed value shall be used for tax purposes on such property.

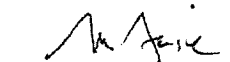
BE IT FURTHER RESOLVED that pursuant to SDCL 10-6-35.3 no real property shall qualify for this new construction or new addition to existing property tax incentive if the structure fails to comply with all air and water pollution laws and standards which are enacted and may be enacted from time to time by the State of South Dakota and as are set forth in Chapters 34A-1 and 34A-2 of the South Dakota Code.

BE IT FURTHER RESOLVED, that any real property currently classified under Fall River County Resolution #96-46 shall continue under that Resolution and this new Resolution shall only apply to prospective structures, additions, renovations or reconstruction.

Dated at Hot Springs, Fall River County, South Dakota, this 18th day of January, 2011.


Michael Ortner, Chairman
Fall River County Commission

ATTEST:


Sue Ganje, Auditor
Fall River County

CODIFIED LAWS

10-4-13.1. Agricultural structures specially classified--Amount exempt from taxation--Relative defined. Buildings and structures, other than normally occupied dwellings on agricultural land and automobile garages or portions of buildings used for that purpose, which are used exclusively for agricultural purposes and situated on agricultural land are hereby specifically classified for tax purposes as agricultural property. Ten thousand dollars of the full and true value of all buildings located upon each building site and used in connection with the taxpayer's agricultural pursuits is exempt if there is a dwelling which is occupied by an owner or relative of an owner or a beneficiary of a trust or a trustee for at least six months of a year but not necessarily on the assessment date. Such dwelling shall be located on agricultural land and classified as nonagricultural property under § 10-6-31. The application requirement in § 10-4-15 does not apply to this section. If an owner is a corporation, trust, or a partnership, each stockholder, member, beneficiary, trustee, or partner who resides on such property shall be an owner pursuant to this section. For the purposes of this section, a relative is a person who is related within the third degree of kinship. However, no building site may receive more than one ten thousand dollar exemption pursuant to this section. For the purposes of this section, a manufactured home or a mobile home is a dwelling.

Source: SL 1977, ch 81, § 2; SL 1978, ch 71, § 2; SL 1979, ch 63, § 1; SL 1979, ch 64, § 1; SL 1991, ch 79; SL 1992, ch 76; SL 1993, ch 79; SL 1993, ch 80.

10-6-31. Classification of property--Notation by director of equalization.

For the purposes of taxation, all property is hereby classified into the following classes:

- (1) Agricultural property;
- (2) Nonagricultural property;
- (3) Owner-occupied single-family dwellings; and
- (4) Nonagricultural acreage property.

Agricultural property includes all property and land used exclusively for agricultural purposes, both tilled and untilled, and the improvements on the land. However, agricultural property does not include any normally occupied dwelling or automobile garage or portion of a building used for that purpose by the occupant of such dwelling. Owner-occupied single-family dwellings include all property classified pursuant to § 10-13-39 and

nonagricultural acreage property includes all property classified pursuant to § 10-6-33.14.

Nonagricultural property includes all other property not otherwise classified.

The director of equalization in listing and assessing all property to which this section applies shall designate opposite each description the class to which the property belongs.

Source: SL 1931, ch 256; SL 1933, ch 191, § 1; SDC 1939, § 57.0332; SL 1953, ch 458; SL 1964, ch 210; SL 1965, ch 282, § 1; SL 1967, ch 319; SL 1977, ch 81, § 1; SL 1978, ch 71, § 1; SL 1979, ch 63, § 2; SL 1989, ch 82, § 41; SL 2008, ch 41, § 1.

10-6-31.3. Criteria for classification of land as agricultural. For tax purposes, land is agricultural land if it meets two of the following three criteria:

(1) At least thirty-three and one-third percent of the total family gross income of the owner is derived from the pursuit of agriculture as defined in subdivision (2) of this section or it is a state-owned public shooting area or a state-owned game production area as identified in § 41-4-8 and it is owned and managed by the Department of Game, Fish and Parks;

(2) Its principal use is devoted to the raising and harvesting of crops or timber or fruit trees, the rearing, feeding, and management of farm livestock, poultry, fish, or nursery stock, the production of bees and apiary products, or horticulture, all for intended profit pursuant to subdivision (1) of this section. Agricultural real estate also includes woodland, wasteland, and pasture land, but only if the land is held and operated in conjunction with agricultural real estate as defined and it is under the same ownership;

(3) It consists of not less than twenty acres of unplatted land or is a part of a contiguous ownership of not less than eighty acres of unplatted land. The same acreage specifications apply to platted land, excluding land platted as a subdivision, which is in an unincorporated area. However, the board of county commissioners may increase the minimum acre requirement up to one hundred sixty acres.

Source: SL 1979, ch 65; SL 1991, ch 81; SL 1992, ch 77; SL 1992, ch 78; SL 1993, ch 83; SL 1998, ch 51, § 7; SL 2008, ch 44, § 18, eff. July 1, 2009.

10-6-33.2. Determination of capacity to produce agricultural products--

Sources of information. The capacity of agricultural land to produce agricultural products shall be based on average yields under natural conditions for land producing crops or plants and on the average acres per animal unit for grazing land. The average shall affect each operating unit and shall be based on the ten-year period immediately preceding the tax year in issue. In determining the capacity to produce, the county director of equalization and the county board of equalization shall consider yields, the extent to which the land is able to be tilled or is nontillable based upon soil type, terrain, topographical, and surface conditions, and animal unit carrying capacity, as determined by the natural resources conservation service, farm credit services of America, farm service agency, the extension service, and private lending agencies dealing with land production capacities.

Source: SL 1970, ch 79, § 2; SL 2005, ch 57, § 1.

10-6-33.7. Classification of agricultural land in each county--Basis for

soil valuation. Agricultural land in each county shall be divided into the eight classes defined by the United States Department of Agriculture's soil conservation service as published in its soil survey for each county. The county director of equalization shall, based on the agricultural lands soil survey classification, determine a value for each soil type.

Source: SL 1989, ch 86, § 5; SL 1991, ch 82, § 2; SL 2008, ch 44, § 17, eff. July 1, 2009.

10-6-33.13. Promulgation of rules--Purposes. The secretary of revenue may promulgate rules pursuant to chapter 1-26 concerning the:

- (1) Collection and tabulation of information required to determine median appraisal or sales assessment ratio, and coefficient of dispersion;
- (2) Criteria to be included in a compliance audit of assessment practices;
- (3) Conditions under which a certificate of compliance may be issued to a county;
- (4) Procedures for determining the valuation of agricultural buildings and structures;

(5) Procedures for determining the valuation of dwellings on agricultural land and automobile garages or portions of buildings used as automobile garages;

(6) Application of cropland and noncropland income values;

(7) Application of soil classification standards; and

(8) Procedures for making adjustments to the value of agricultural land pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive.

Before the secretary promulgates any rules pursuant to subdivision (4) to (8), inclusive, the secretary shall present the proposed rules to the Agricultural Land Assessment Implementation and Oversight Advisory Task Force established pursuant to § 10-6-33.35.

Source: SL 1990, ch 71, § 7; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2008, ch 44, § 13; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

10-6-33.21. Assessed value of inundated farmlands--Classification. If an application is submitted pursuant to § 10-6-33.22, the director of equalization shall take into consideration and make adjustments in setting the assessed value for agricultural land which has been inundated by floods and is not farmable during the past three growing seasons. The director of equalization shall use the marshland soils rating classification pursuant to §§ 10-6-33.2 and 10-6-33.7 to determine the assessed value of the acreage inundated and not farmable.

Source: SL 1998, ch 55, § 1; SL 1999, ch 43, § 1.

10-6-33.28. Agricultural land to be assessed based on agricultural income value. Notwithstanding the provisions of § 10-6-33, beginning on July 1, 2009, agricultural land shall be assessed based on its agricultural income value on a per acre basis. The agricultural income value of agricultural land shall be determined on the basis of productivity and the annual earnings capacity of the agricultural land. The productivity of agricultural land and its annual earning capacity shall be based on data collected and analyzed pursuant to this section and §§ 10-6-33.29 to 10-6-

33. 33, inclusive.

Agricultural income value is defined as the capitalized annual earning capacity on a per acre basis which has been adjusted by an amount that reflects the landowner's share of the gross return. The capacity of cropland to produce agricultural products shall be based on the income from crops or plants produced on the land. The capacity of noncropland to produce agricultural products shall be based on cash rents or the animal unit carrying capacity of the land, or a combination of both. For the purpose of this section, annual earning capacity for:

(1) Cropland is thirty-five percent of the annual gross return to the land; and

(2) Noncropland is one hundred percent of the annual gross return to the land based on cash rent for noncropland.

The annual earning capacity shall be capitalized at a rate of six and six-tenths percent to determine the agricultural income value.

Source: SL 2008, ch 44, § 5; SL 2009, ch 40, § 1.

10-6-33.29. Database to determine agricultural income value. The secretary of revenue shall enter into contracts with South Dakota State University and, if necessary, the South Dakota Agricultural Statistics Service for the purpose of creating a database to determine the agricultural income value of agricultural land by county. The cropland data may include: acres planted, acres harvested, yield per acre, and statewide crop prices. The noncropland data may include: cash rents, rangeland acres, pastureland acres, rangeland AUM's per acre, pastureland AUM's per acre, grazing season data, and statewide cow and calf prices. The Agricultural Land Assessment Implementation and Oversight Advisory Task Force may recommend other cropland and noncropland data to the Legislature for subsequent use in the database. The secretary shall have such data collected for 2001, which will serve as the first year of the database, and each year thereafter. The database shall consist of the most recent eight years of data that have been collected and the two years, one year representing the highest agricultural income value and one year representing the lowest agricultural income value, shall be discarded from the database. The database for the 2010 assessment for taxes payable in 2011 shall consist of data from 2001 to 2008, inclusive, and the database for each assessment year thereafter shall be adjusted

accordingly. South Dakota State University shall provide the data for each county to the secretary of revenue by June first of each year.

Source: SL 2008, ch 44, § 6; SL 2009, ch 40, § 2; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011; SL 2011, ch 49, § 1.

10-6-33.30. Factors used for percentage of annual earning capacity. The economics department of South Dakota State University shall submit recommendations to the Agricultural Land Assessment Implementation and Oversight Advisory Task Force by November 1, 2008, regarding factors to use for the percentage of annual earning capacity to be used to determine the agricultural income value of the land pursuant to § 10-6-33.28 and other provisions used to assess agricultural land that will provide the least amount of shift between cropland and noncropland on a statewide basis. Thereafter, the economics department shall submit such recommendations, if any, to the task force by September first of each year.

Source: SL 2008, ch 44, § 7.

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

(1) The capacity of the land to produce agricultural products as defined in § 10-6-33.2; and

(2) The location, size, soil survey statistics, terrain, and topographical condition of the land including the climate, accessibility, and surface obstructions.

Each adjustment shall be documented. The director of equalization may document an adjustment by using data from sources reasonably related to the adjustment being made. In addition, the director of

equalization may use data from comparable sales of agricultural land to document the adjustment concerning productivity for any of the factors listed in this section.

If the actual use of agricultural land varies from the land use category specified by soil classification standards, the property owner may request an examination of the land by the director of equalization. The director of equalization shall make a determination of whether to adjust the assessed value of the agricultural land pursuant to the factors listed in subdivision (2).

Source: SL 2008, ch 44, § 8; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011; SL 2011, ch 50, § 1; SL 2013, ch 44, § 1.

10-6-33.32. Division of land into categories. Agricultural land shall be divided by the director of equalization into categories, including cropland and noncropland. Each category shall be divided into classes based on soil classification standards developed by the United States Department of Agriculture Natural Resources Conservation Service.

Source: SL 2008, ch 44, § 9.

10-6-33.33. Classification of buildings and structures. Buildings and structures, other than normally occupied dwellings on agricultural land and automobile garages or portions of buildings used as automobile garages, which are used exclusively for agricultural purposes and situated on agricultural land, are hereby specifically classified for tax purposes as agricultural property and shall be assessed as similar nonagricultural property.

Source: SL 2008, ch 44, § 10.

10-6-33.34. Market value of agricultural land. The agricultural income value for agricultural land as determined by §§ 10-6-33.28 to 10-6-33.33, inclusive, represents the market value of agricultural land, and the Department of Revenue shall provide the director of equalization of each county the factor of adjustment necessary for the computation required pursuant to §§ 10-3-41, 10-12-31.1, 10-12-42, and 10-13-37.

Source: SL 2008, ch 44, § 11; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

10-6-33.35. Agricultural Land Assessment Implementation and Oversight Advisory Task Force. There is hereby established the Agricultural Land Assessment Implementation and Oversight Advisory Task Force. The task force shall consist of the following fourteen members:

(1) The speaker of the House of Representatives shall appoint four members of the House of Representatives, no more than two of whom may be from one political party;

(2) The speaker of the House of Representatives shall appoint three members of the general public, at least one of the members shall have an agricultural background and at least one of the members shall have a business background;

(3) The president pro tempore of the Senate shall appoint four members of the Senate, no more than two of whom may be from one political party; and

(4) The president pro tempore of the Senate shall appoint three members of the general public, at least one of the members shall have an agricultural background and at least one of the members shall have a business background.

The initial appointments shall be made no later than July 1, 2008, and shall serve until January 12, 2009. The speaker of the House of Representatives and president pro tempore of the Senate before the close of each regular session of the Legislature held in odd-numbered years shall appoint members to the task force for a term of two years. If there is a vacancy on the task force, the vacancy shall be filled in the same manner as the original appointment.

The task force shall advise the department regarding the rules promulgated by the department to administer the provisions concerning the assessment and taxation of agricultural lands and shall review the implementation of the provisions of law concerning the assessment and taxation of agricultural land. The task force shall report to the Senate and House of Representatives and may submit a copy of its report to the Governor. The task force may present draft legislation and policy recommendations to the Legislative Research Council Executive Board.

The task force shall make recommendations in the following areas:

(1) The proper percentage of annual earning capacity to be used to determine the agricultural income value pursuant to § 10-6-33.28;

(2) The proper capitalization rate in order to have total taxable valuation for the taxes payable in 2011 from agricultural property be not more than total taxable valuation for the taxes payable in 2010 from agricultural property plus the estimated growth in agricultural property value in 2010;

(3) The changes, if any, that must be made to §§ 13-10-6, 13-16-7, 13-37-16, and 13-37-35.1 to ensure that the total amount of additional taxes that may be generated on agricultural land by a school district pursuant to the provisions of §§ 13-10-6, 13-16-7, 13-37-16, and 13-37-35.1 will not provide a substantial property tax revenue increase for the school district pursuant to the implementation of the productivity system pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive;

(4) The changes, if any, that must be made to §§ 13-10-6, 13-16-7, 13-37-16, and 13-37-35.1 to ensure that the total amount of property taxes that may be lost on agricultural land by a school district pursuant to the provisions of §§ 13-10-6, 13-16-7, 13-37-16, and 13-37-35.1 will not provide a substantial property tax revenue decrease for the school district pursuant to the implementation of the productivity system pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive; and

(5) The distribution of the local effort for the general fund of school districts between the classifications of real property as provided by § 13-13-72.1 which establishes the real property tax contribution from agricultural property for the general fund of school districts as a fixed ratio of the total local effort for such levies. The task force shall also consider the other taxes paid by agricultural property, the relationship of the total assessed value of agricultural property to the total assessed value of all real property, and other factors the task force deems appropriate.

Source: SL 2008, ch 44, § 12 as amended by SL 2008, ch 42, § 2; SL 2009, ch 41, § 1; SL 2013, ch 45, § 1.

10-6-33.36. Contract for collection of cash rent information. The secretary of revenue may enter into a contract for the collection of cash rent information for agricultural land by county. Cash rent information shall be adjusted by soil survey statistics if available.

Source: SL 2009, ch 40, § 5; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

10-6-33.37. Equalization of assessed valuation of cropland and noncropland. Notwithstanding the provisions of §§ 10-6-33.28 to 10-6-33.33, inclusive, the director of equalization may equalize the assessed valuation of all cropland if the total assessed valuation of all cropland and total assessed valuation of all noncropland is equal to the total assessed valuation of agricultural land as determined by the application of the provisions of this chapter. Notwithstanding the provisions of §§ 10-6-33.28 to 10-6-33.33, inclusive, the director of equalization may equalize the assessed valuation of all noncropland if the total assessed valuation of all cropland and total assessed valuation of all noncropland is equal to the total assessed valuation of agricultural land as determined by the application of the provisions of this chapter.

Source: SL 2009, ch 40, § 6.