

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

480B0689

SENATE BILL NO. 112

Introduced by: Senators Cammack and Ewing and Representatives Brunner, Chaffee,
Hammock, and Lesmeister

1 FOR AN ACT ENTITLED, An Act to provide for the assessment of certain agricultural land
2 as noncropland.

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

4 Section 1. That chapter 10-6 be amended by adding a NEW SECTION to read:

5 Notwithstanding the provisions § 10-6-33.32, if any agricultural land has been seeded to
6 grass for at least ten years and is used for animal grazing or left unharvested, or is native
7 grassland, the director of equalization shall categorize the land as noncropland for the purposes
8 of determining the agricultural income value of the land pursuant to §§ 10-6-33.28 to
9 10-6-33.33, inclusive. If the land meets this criteria and has not been categorized as
10 noncropland, the owner may request the director of equalization before August first to
11 specifically categorize the land as noncropland. If the director of equalization determines that
12 the land meets the criteria provided by this section, the director of equalization shall assess the
13 land as noncropland. An aggrieved person may appeal the decision of the director pursuant to
14 chapter 1-26D. The director shall act upon the owner's request within thirty days of the date of
15 the request.

