

AN ACT

ENTITLED, An Act to permit certain cropland along lakes, rivers, and streams to be assessed as noncropland.

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

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

Notwithstanding the provisions § 10-6-33.32, any agricultural land that has crop-rated soils within fifty feet of a lake, river, or stream shall be categorized as noncropland if the land is seeded to perennial vegetation. The land shall be assessed as noncropland for the purposes of determining the agricultural income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive. If the land meets this criteria and has not been categorized as noncropland, the owner may request the director of equalization before August first to specifically categorize the land as noncropland. The owner shall provide all necessary documentation including maps and acre totals to the director. If the director determines the land meets the criteria provided by this section, the director shall assess the land as noncropland for the following assessment of property on November first.

Section 2. That chapter 10-6 be amended by adding a NEW SECTION to read:

Any person who requested that land be categorized as noncropland pursuant to section 1 of this Act and changes the use of the land to cropland or another use shall notify the director by August first. Any person who has land categorized as noncropland for assessment purposes by misrepresenting the facts as to the use of the land shall be assessed a penalty equal to two dollars per thousand dollars of taxable valuation on the land, which assessment shall become a lien on the property pursuant to § 10-21-33. When assessing the penalty imposed by this section, the land's taxable valuation shall be based on the land's cropland value.

An Act to permit certain cropland along lakes, rivers, and streams to be assessed as noncropland.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 136

\_\_\_\_\_  
Secretary of the Senate

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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 136  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_ ,

20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State