

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

861X0044

SENATE BILL NO. 4

Introduced by: Senators Peterson (Jim), Cammack, Sutton, and Tidemann and Representatives Duvall, Bartling, Feickert, and Qualm at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

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, any agricultural land that has been seeded to
6 perennial vegetation for at least thirty years and is used for animal grazing or left unharvested,
7 or is a native grassland, shall be categorized as noncropland for the purposes of determining the
8 agricultural income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive. If the
9 land meets this criteria and has not been categorized as noncropland, the owner may request the
10 director of equalization before August first to specifically categorize the land as noncropland.
11 The owner shall provide all necessary documentation including maps and acre totals to the
12 director of equalization. If the director of equalization determines that the land meets the criteria
13 provided by this section, the director of equalization shall assess the land as noncropland for the
14 following assessment of property on November first.



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

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