

2021 South Dakota Legislature

House Bill 1042**AMENDMENT 1042B FOR THE INTRODUCED BILL****1 An Act to revise certain provisions regarding riparian buffer strips**

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

3 **Section 1.** That § 10-6-31.7 be AMENDED.

4 **10-6-31.7. Agricultural land--Riparian buffer strip described--Additional**
5 **county board authorization.**

6 Any agricultural land within one hundred twenty feet of:

- 7 (1) A lake assigned immersion recreation or limited contact recreational beneficial uses
8 in ARSD 74:51:02:02 and listed in ARSD 74:51:02:04; or
9 (2) A river or stream assigned any of the warmwater or coldwater fish life propagation
10 beneficial uses in ARSD 74:51:03:02 and listed in ARSD 74:51:03:04 to
11 74:51:03:27, inclusive;

12 that meets the requirements of § 10-6-31.8 is specifically classified for the purpose of
13 taxation as a riparian buffer strip. The riparian buffer strip shall be assessed at ~~sixty~~ fifty
14 percent of its agricultural income value as determined by §§ 10-6-33.28 to 10-6-33.34,
15 inclusive.

16 In addition, the board of county commissioners may, by resolution, authorize the
17 director of equalization to treat any agricultural land within one hundred twenty feet of a
18 tributary to any lake, river, or stream specified in subdivision (1) and (2) as a riparian
19 buffer strip for the purposes of taxation. The riparian buffer strip shall meet the
20 requirements of § 10-6-31.8 and shall be assessed at ~~sixty~~ fifty percent of its agricultural
21 income value as determined by §§ 10-6-33.28 to 10-6-33.34, inclusive.

22 **Section 2.** That § 10-6-31.8 be AMENDED.

10-6-31.8. Agricultural land--Riparian buffer strip classification--Criteria.

Agricultural land shall be classified as a riparian buffer strip pursuant to § 10-6-31.7, if it meets the following criteria:

- (1) The agricultural land consists of existing or planted perennial vegetation;
- (2) The riparian buffer strip is a minimum of fifty feet in width along an eligible river, stream, or lake, and extends up to a maximum of one hundred twenty feet in width along an eligible river, stream, or lake. For the purposes of this section, the measurement along a river or stream begins at the top of the bank or where the upland or terrestrial vegetation begins, whichever is closer to the water channel, and extends landward from the beginning measuring point. The measurement along a lake begins where upland or terrestrial vegetation begins and extends landward from the beginning measuring point. A riparian buffer strip may vary along the riparian area if the strip is at least fifty to one hundred twenty feet in width and is mapped to calculate the taxable area involved;
- (3) The perennial vegetation is not harvested or mowed before July tenth unless the riparian buffer strip is impacted by center pivot irrigation, then the perennial vegetation may not be harvested or mowed before June twenty-fifth. However, a minimum of four inches of vegetative cover shall be maintained at all times;
- (4) The perennial vegetation is not grazed during the months of May to September, inclusive; and
- (5) The landowner files a verified application with the director of equalization of the county where the agricultural property is located, verifying that the criteria of this section has been met.

The application shall include a legal description of the parcel where the riparian buffer strip is located, all necessary documentation including maps and acre totals, and any other information required by the director of equalization to determine eligibility. The application shall be filed ~~annually~~ with the director of equalization before October sixteenth. If the director of equalization determines that the agricultural land meets the criteria provided by this section, the land shall be assessed pursuant to § 10-6-31.7 on November first, and shall continue to be classified as a riparian buffer strip for a period of ten years unless there is a change in use or if any of the criteria required under this section are not met. Following each ten-year period, an application to maintain classification as a riparian buffer strip shall be filed with the director of equalization before October sixteenth. The application shall be in a form as prescribed by the secretary of revenue.