



2022 South Dakota Legislature

Senate Bill 206

Introduced by: **Senator Heinert**

1 **An Act to provide for the assessment of certain agricultural land as noncropland.**

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

3 **Section 1. That chapter 10-6 be amended with a NEW SECTION:**

4 In addition to the categorization of agricultural land pursuant to § 10-6-130,
 5 agricultural land may be categorized as noncropland, regardless of the soil classification
 6 of the land, if the elevation of the land is greater than one thousand nine hundred and
 7 fifty feet above sea level, and:

8 (1) It has been seeded to perennial vegetation for at least twenty years, and used for
 9 animal grazing or left unharvested; or

10 (2) Is native grassland.

11 An owner of agricultural land may request the director to categorize the land as
 12 noncropland before August first. The request must contain all documentation necessary
 13 to reasonably prove eligibility, including maps and acre totals, as further specified by rule
 14 promulgated by the department pursuant to chapter 1-26. If the director determines that
 15 the land meets the criteria provided by this section, the director shall assess the land as
 16 noncropland and use the noncropland productivity dollars for the following assessment of
 17 property on November first.

18 **Section 2. That chapter 10-6 be amended with a NEW SECTION:**

19 Any person who requested that land be categorized as noncropland pursuant to
 20 section 1 of this Act and thereafter changes the use of the land to cropland or another use
 21 than that specified in the request shall notify the director on or before August first of the
 22 year of the change.

23 For land categorized as noncropland as a result of misrepresentation of the use of
 24 the land or because of a failure to provide notice of a change of use under this section,
 25 the director shall assess a penalty equal to the difference in the tax amounts that would

- 1 have been assessed if the land were classified as cropland over the four prior tax years.
- 2 The assessment is a lien on the land pursuant to § 10-21-33.