

# State of South Dakota

NINETY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2016

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## SENATE BILL NO. 136

Introduced by: Senators Peterson (Jim), Cammack, Frerichs, and Olson and Representatives Hawley, Bartling, Deutsch, Feickert, Heinemann (Leslie), Kirschman, McCleerey, Qualm, Schoenbeck, Schoenfish, Schrempp, Wiik, and Wink

1 FOR AN ACT ENTITLED, An Act to permit certain cropland along lakes, rivers, and streams  
2 to be assessed 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 crop-rated soils  
6 within fifty feet of a lake, river, or stream shall be categorized as noncropland if the land is  
7 seeded to perennial vegetation. The land shall be assessed as noncropland for the purposes of  
8 determining the agricultural income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33,  
9 inclusive. If the land meets this criteria and has not been categorized as noncropland, the owner  
10 may request the director of equalization before August first to specifically categorize the land  
11 as noncropland. The owner shall provide all necessary documentation including maps and acre  
12 totals to the director. If the director determines the land meets the criteria provided by this  
13 section, the director shall assess the land as noncropland for the following assessment of  
14 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 by  
4 August first. Any person who has land categorized as noncropland for assessment purposes by  
5 misrepresenting the facts as to the use of the land shall be assessed a penalty equal to two dollars  
6 per thousand dollars of taxable valuation on the land, which assessment shall become a lien on  
7 the property pursuant to § 10-21-33. When assessing the penalty imposed by this section, the  
8 land's taxable valuation shall be based on the land's cropland value.