

State of South Dakota

NINETY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2018

462Z0566

HOUSE LOCAL GOVERNMENT

ENGROSSED NO. **HB 1119** - 2/1/2018

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Otten (Herman), Ahlers, Brunner, Duvall, Hawley, Lesmeister, and Reed and Senators Frerichs, Heinert, Kennedy, Klumb, Otten (Ernie), and Tidemann

1 FOR AN ACT ENTITLED, 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 to read:

4 10-6-31.7. Any agricultural land within one hundred twenty feet of:

5 (1) A lake assigned immersion recreation or limited contact recreational beneficial uses
6 in ARSD 74:51:02:02 and listed in ARSD 74:51:02:04; or

7 (2) A river or stream assigned any of the warmwater or coldwater fish life propagation
8 beneficial uses in ARSD 74:51:03:02 and listed in ARSD 74:51:03:04 to
9 74:51:03:27, inclusive;

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

13 In addition, the board of county commissioners may, by resolution, authorize the director



1 of equalization to treat any agricultural land within one hundred twenty feet of a tributary to any
2 lake, river, or stream specified in subdivision (1) and (2) as a riparian buffer strip for the
3 purposes of taxation. The riparian buffer strip shall meet the requirements of § 10-6-31.8 and
4 shall be assessed at sixty percent of its agricultural income value as determined by §§ 10-6-
5 33.28 to 10-6-33.34, inclusive.