

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

393C0130

## SENATE BILL NO. 129

Introduced by: Senators Lange, Benson, Dennert, Duxbury, Hutmacher, Moore, Staggers, and Symens and Representatives Weber, Brown (Jarvis), Burg, Chicoine, Clark, Engbrecht, Fischer-Clemens, Haley, Hanson, Jaspers, Juhnke, Klaudt, Koetzle, Kooistra, Lintz, McIntyre, Nachtigal, Patterson, Sutton (Daniel), and Waltman

1 FOR AN ACT ENTITLED, An Act to increase the amount exempt from taxation for  
2 agricultural structures.

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

4 Section 1. That § 10-4-13.1 be amended to read as follows:

5 10-4-13.1. Buildings and structures, other than normally occupied dwellings on agricultural  
6 land and automobile garages or portions of buildings used for that purpose, which are used  
7 exclusively for agricultural purposes and situated on agricultural land are ~~hereby~~ specifically  
8 classified for tax purposes as agricultural property. ~~For~~ Twenty thousand dollars of the full and  
9 true value of all buildings located upon each building site and used in connection with the  
10 taxpayer's agricultural pursuits is exempt if there is a dwelling which is occupied by an owner or  
11 relative of an owner or a beneficiary of a trust or a trustee for at least six months of a year but  
12 not necessarily on the assessment date. ~~Such~~ The dwelling shall be located on agricultural land  
13 and classified as nonagricultural property under § 10-6-31. The application requirement in  
14 § 10-4-15 does not apply to this section. If an owner is a corporation, trust, or a partnership,  
15 each stockholder, member, beneficiary, trustee, or partner who resides on ~~such~~ the property shall

1 be an owner pursuant to this section. For the purposes of this section, a relative is a person who  
2 is related within the third degree of kinship. However, no building site may receive more than  
3 one ~~ten~~ twenty thousand dollar exemption pursuant to this section. For the purposes of this  
4 section, a manufactured home or a mobile home is a dwelling.