

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

780C0759

HOUSE BILL NO. 1252

Introduced by: Representatives Cerny, Hanson, and Waltman and Senators Lange and Moore

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. ~~Ten~~ Thirty 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
16 be an owner pursuant to this section. For the purposes of this section, a relative is a person who
17 is related within the third degree of kinship. However, no building site may receive more than

- 1 one ~~ten~~ thirty thousand dollar exemption pursuant to this section. For the purposes of this
- 2 section, a manufactured home or a mobile home is a dwelling.