

# State of South Dakota

## NINETIETH SESSION LEGISLATIVE ASSEMBLY, 2015

753W0084

SENATE BILL NO. \_\_\_\_\_

Introduced by: \_\_\_\_\_

1 FOR AN ACT ENTITLED, An Act to revise the criteria for classifying property as agricultural  
2 land.

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

4 Section 1. That § 10-6-31.3 be amended to read as follows:

5 10-6-31.3. For tax purposes, land is agricultural land if it ~~meets two of the following three~~  
6 ~~criteria:~~

7 ~~(1) At least thirty-three and one-third percent of the total family gross income of the~~  
8 ~~owner is derived from the pursuit of agriculture as defined in subdivision (2) of this~~  
9 ~~section or it is a state-owned public shooting area or a state-owned game production~~  
10 ~~area as identified in § 41-4-8 and it is owned and managed by the Department of~~  
11 ~~Game, Fish and Parks;~~

12 ~~(2) Its its principal use is ~~devoted to the~~ one or more of the following: raising and~~  
13 ~~harvesting of crops or timber or fruit trees;~~ the rearing, and feeding, and management  
14 ~~of farm livestock, poultry, fish, or nursery stock;~~ the production of bees and apiary  
15 ~~products;~~ or horticulture, all for intended the primary purpose of obtaining a  
16 monetary profit pursuant to subdivision (1) of this section. Agricultural real estate



1 ~~also includes~~ land may also include woodland, wasteland, and pasture land, but only  
2 if ~~the~~ that land is held and operated in conjunction with agricultural ~~real-estate~~ land  
3 as defined in this section and ~~it~~ all of the land is under ~~the same~~ common ownership;

4 The land shall also meet one of the following two criteria:

5 (1) At least one-third of the total family gross income is annually derived from the  
6 principal use of the agricultural land by the owner. The board of county  
7 commissioners may allow an exception to the annual income requirement for a  
8 production failure, marketing delay for an economic advantage, planting a crop that  
9 will not yield an income in the tax year, or raising and harvesting timber; or

10 ~~(2)~~ (2) It consists of a parcel of not less than twenty acres of unplatted land or is a part of a  
11 contiguous ownership of not less than eighty acres of unplatted land. The same  
12 acreage specifications apply to platted land, excluding land platted as a subdivision,  
13 which is in an unincorporated area. However, the board of county commissioners  
14 may increase the minimum acre requirement up to one hundred sixty acres.

15 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
16 follows:

17 Notwithstanding the provisions of § 10-6-31.3, any state-owned public shooting area or a  
18 state-owned game production area as identified in § 41-4-8 that is owned and managed by the  
19 Department of Game, Fish and Parks for the purposes of this chapter shall be assessed and taxed  
20 as agricultural land.