

# State of South Dakota

## NINETY-FIRST SESSION LEGISLATIVE ASSEMBLY, 2016

861X0044

HOUSE BILL NO. \_\_\_\_\_

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

1 FOR AN ACT ENTITLED, An Act to provide for the assessment of certain agricultural land  
2 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 thereto a NEW SECTION to read as  
5 follows:

6 Notwithstanding the provisions § 10-6-33.32, any agricultural land that has been seeded to  
7 grass for at least forty years and is used for animal grazing or left unharvested, or is a native  
8 grassland, shall be categorized as noncropland for the purposes of determining the agricultural  
9 income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive. If the land meets  
10 this criteria and has not been categorized as noncropland, the owner may request the director  
11 of equalization before August first to specifically categorize the land as noncropland. If the  
12 director of equalization determines that the land meets the criteria provided by this section, the  
13 director of equalization shall assess the land as noncropland for the following assessment of  
14 property on November first. An aggrieved person may appeal the decision of the director  
15 pursuant to chapter 1-26D. The director shall act upon the owner's request within thirty days of  
16 the date of the request.



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

3 Any person who has land categorized as noncropland pursuant to section 1 of this Act and  
4 changes the use of the land to cropland or another use shall notify the director of equalization  
5 by August first. Any person who has land categorized as noncropland for assessment purposes  
6 by misrepresenting the facts as to the use of the land shall be assessed a penalty equal to ten  
7 dollars per thousand dollars of taxable valuation on the land per year, which assessment shall  
8 become a perpetual lien on the property pursuant to § 10-21-33. When assessing the penalty  
9 imposed by this section, the land's taxable valuation shall be based on its cropland value.