

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

591R0568

SENATE BILL NO. 172

Introduced by: Senator Peterson and Representative Noem

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

