

# State of South Dakota

NINETY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2017

400Y0044

## SENATE BILL NO. 66

Introduced by: The Committee on Agriculture and Natural Resources at the request of the  
Office of the Governor

1 FOR AN ACT ENTITLED, An Act to specifically classify certain agricultural land as riparian  
2 buffer strips, to establish the criteria for the riparian buffer strip classification, and to  
3 provide for the taxation thereof.

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

5 Section 1. That chapter 10-6 be amended by adding a NEW SECTION to read:

6 Any agricultural land within one hundred twenty feet of:

7 (1) A lake assigned immersion recreation or limited contact recreational beneficial uses  
8 in ARSD 74:51:02:02 and listed in ARSD 74:51:02:04; or

9 (2) A river or stream assigned any of the warmwater or coldwater fish life propagation  
10 beneficial uses in ARSD 74:51:03:02 and listed in ARSD 74:51:03:04 to  
11 74:51:03:27, inclusive;

12 that meets the requirements of section 2 of this Act is specifically classified for the purpose of  
13 taxation as a riparian buffer strip. The riparian buffer strip shall be assessed at sixty percent of  
14 its agricultural income value as determined by §§ 10-6-33.28 to 10-6-33.34, inclusive.

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



1 Agricultural land shall be classified as a riparian buffer strip pursuant to section 1 of this  
2 Act, if it meets the following criteria:

- 3 (1) The agricultural land consists of existing or planted perennial vegetation;
- 4 (2) The riparian buffer strip is a minimum of fifty feet in width along an eligible river,  
5 stream, or lake, and extends up to a maximum of one hundred twenty feet in width  
6 along an eligible river, stream, or lake. For the purposes of this section, the  
7 measurement along a river or stream begins at the top of the bank or where the  
8 upland or terrestrial vegetation begins, whichever is closer to the water channel, and  
9 extends landward from the beginning measuring point. The measurement along a  
10 lake begins where upland or terrestrial vegetation begins and extends landward from  
11 the beginning measuring point. A riparian buffer strip may vary along the riparian  
12 area if the strip is at least fifty to one hundred twenty feet in width and is mapped to  
13 calculate the taxable area involved;
- 14 (3) The perennial vegetation is not harvested or mowed before July tenth. However, a  
15 minimum of six inches of vegetative cover shall be maintained at all times;
- 16 (4) The perennial vegetation is not grazed during the months of May to September,  
17 inclusive; and
- 18 (5) The landowner files a verified application with the director of equalization of the  
19 county where the agricultural property is located, verifying that the criteria of this  
20 section has been met.

21 The application shall include a legal description of the parcel where the riparian buffer strip  
22 is located, all necessary documentation including maps and acre totals, and any other  
23 information required by the director of equalization to determine eligibility. The application  
24 shall be filed annually with the director of equalization before October sixteenth. If the director

1 of equalization determines that the agricultural land meets the criteria provided by this section,  
2 the land shall be assessed pursuant to section 1 of this Act on November first. The application  
3 shall be in a form as prescribed by the secretary of revenue.

4 Section 3. That chapter 10-6 be amended by adding a NEW SECTION to read:

5 Any person, who requested that agricultural land be categorized as a riparian buffer strip  
6 pursuant to section 1 of this Act and intentionally misrepresents any fact as to the qualification  
7 of the land as a riparian buffer strip, shall be assessed a penalty equal to two dollars per  
8 thousand dollars of taxable valuation on the land. The assessment shall become a lien on the  
9 property pursuant to § 10-21-33. When assessing the penalty imposed by this section, the  
10 taxable valuation of the land shall be based on the agricultural income value of the land.