

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

825B0017

HOUSE BILL NO. 1002

Introduced by: Representatives Apa, Davis, Kooistra, Madden, McNenny, Monroe, Napoli, and Waltman and Senators Paisley, Lange, and Shoener at the request of the Interim Taxation Study Committee

1 FOR AN ACT ENTITLED, An Act to revise the criteria required for land to be classified as
2 agricultural 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
6 three criteria:

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

12 (2) Its principal use is devoted to the raising and harvesting of crops or timber or fruit
13 trees, the rearing, feeding and management of farm livestock, poultry, fish or nursery
14 stock, the production of bees and apiary products, or horticulture, all for intended
15 profit pursuant to subdivision (1) of this section. Agricultural real estate also includes

1 woodland, wasteland and pasture land, but only if the land is held and operated in
2 conjunction with agricultural real estate as defined and it is under the same ownership;
3 (3) It consists of not less than twenty acres of unplatted land or is a part of a contiguous
4 ownership of not less than eighty acres of unplatted land. The same acreage
5 specifications apply to platted land, excluding land platted as a subdivision, which is
6 in an unincorporated area. However, the board of county commissioners may increase
7 the minimum acre requirement up to one hundred sixty acres.