

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

672B0672

HOUSE BILL NO. 1202

Introduced by: Representatives Windhorst, Hagen, and Wetz and Senators Benson and Staggers

1 FOR AN ACT ENTITLED, An Act to allow privately owned real property to be specifically
2 classified for the purpose of taxation if the property is open for public hunting through an
3 agreement with the State of South Dakota.

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

5 Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 If the owner of any real property enters into an agreement with the State of South Dakota
8 to permit public hunting and the owner does not accept any lease payments from the state, the
9 property is hereby specifically classified for the purpose of taxation. The classification of
10 property pursuant to this section is in lieu of any state lease payments. Property taxes shall be
11 levied on the valuation of such property where the level of assessment represents seventy percent
12 of the market value as determined by the Department of Revenue.