

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

537H0130

## SENATE ENGROSSED NO. **HB 1135** - 02/14/2002

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Representatives Lintz, Bartling, Jensen, and Slaughter and Senators Koskan, Bogue, Sutton (Dan), and Vitter

1 FOR AN ACT ENTITLED, An Act to provide for the reclassification of certain real property.

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

3 Section 1. That § 10-6-33.17 be amended to read as follows:

4 10-6-33.17. Any land which is classified pursuant to §§ 10-6-33.14 to 10-6-33.19, inclusive,  
5 shall remain so classified for a ~~minimum of five years~~ one year. ~~Five years after the land is so~~  
6 ~~classified, the land may be reclassified as agricultural land if the land remains in agricultural use~~  
7 ~~during the five year period and if the owner of the land submits an annual application to the~~  
8 ~~director of equalization. The application shall include verified documentation that the land has~~  
9 ~~been in agricultural use during past year. If the land meets the criteria set forth in § 10-6-31.3,~~  
10 ~~has been in agricultural use for five years, and the application requirement in this section is~~  
11 ~~complied with, the director of equalization may reclassify the nonagricultural acreage as~~  
12 ~~agricultural land. Thereafter, the director of equalization shall reclassify all or part of any land~~  
13 which is classified pursuant to § 10-6-33.14 according to its actual use, provided that any land  
14 reclassified as agricultural is consistent with § 10-6-31.3. Land classified pursuant to this section



1 shall be valued for ad valorem tax purposes in the same manner as like property.

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

3 follows:

4 Any land classified pursuant to § 10-6-33.14 may not be used for the purpose of valuing

5 agricultural land or in any sales ratio study.