

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

537H0130

## HOUSE BILL NO. 1135

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 chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
4 follows:

5 If the actual use of all or part of any land which is classified pursuant to §§ 10-6-33.14 to 10-  
6 6-33.19 is changed from agricultural to nonagricultural, the director of equalization may  
7 reclassify such part of the nonagricultural acreage to its new use. Land classified pursuant to this  
8 section shall be valued for ad valorem tax purposes in the same manner as like property.

9 Section 2. That § 10-6-33.17 be amended to read as follows:

10 10-6-33.17. ~~Any~~ Except as provided in section 1 of this Act, any land which is classified  
11 pursuant to §§ 10-6-33.14 to 10-6-33.19, inclusive, shall remain so classified for a minimum of  
12 five years. Five years after the land is so classified, the land may be reclassified as agricultural  
13 land if the land remains in agricultural use during the five year period and if the owner of the land  
14 submits an annual application to the director of equalization. The application shall include  
15 verified documentation that the land has been in agricultural use during past year. If the land



1 meets the criteria set forth in § 10-6-31.3, has been in agricultural use for five years, and the  
2 application requirement in this section is complied with, the director of equalization may  
3 reclassify the nonagricultural acreage as agricultural land.