

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

465J0602

HOUSE BILL NO. 1208

Introduced by: Representatives Hanson, Bartling, Frost, Hargens, Hundstad, LaRue, Novstrup, and Van Gerpen and Senators Duenwald, Brown, Dennert, Koskan, and Symens

1 FOR AN ACT ENTITLED, An Act to revise the time period that property classified as
2 nonagricultural acreage shall remain classified as nonagricultural acreage and to provide for
3 the reclassification of certain nonagricultural acreage.

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

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

6 10-6-33.17. ~~Any~~ Except as provided in section 2 of this Act, any land which is classified
7 pursuant to §§ 10-6-33.14 to 10-6-33.19, inclusive, shall remain so classified for ~~one year~~ five
8 years. Thereafter, the director of equalization shall reclassify all or part of any land which is
9 classified pursuant to § 10-6-33.14 according to its actual use, provided that any land
10 reclassified as agricultural is consistent with § 10-6-31.3. Land classified pursuant to this section
11 shall be valued for ad valorem tax purposes in the same manner as like property.

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

14 If the actual use of all or part of any land which is classified pursuant to §§ 10-6-33.14 to
15 10-6-33.19 is used for owner-occupied dwellings or some other nonagricultural purpose, the



1 director of equalization may reclassify such part of the nonagricultural acreage to its new use
2 at the time the change in use occurs. Land classified pursuant to this section shall be valued for
3 ad valorem tax purposes in the same manner as like property.