

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

357P0469

## HOUSE BILL NO. 1215

Introduced by: Representatives Bradford, Elliott, Halverson, Lucas, Miles, Moore, and Sigdestad and Senator Hanson (Gary)

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 three  
6 criteria:

7 (1) At least thirty-three and one-third percent of the average total family gross income  
8 for 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  
10 or 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  
14 nursery stock, the production of bees and apiary products, or horticulture, all for  
15 intended profit pursuant to subdivision (1) of this section. Agricultural real estate also



1 includes woodland, wasteland, and pasture land, but only if the land is held and  
2 operated in conjunction with agricultural real estate as defined and it is under the  
3 same ownership; and

4 (3) It consists of not less than twenty acres of ~~unplatted~~ land or is a part of a contiguous  
5 ownership of not less than eighty acres of ~~unplatted~~ land. ~~The same acreage~~  
6 ~~specifications apply to platted land~~, excluding any land platted as a subdivision;  
7 ~~which is in an unincorporated area~~. However, the board of county commissioners  
8 may increase the minimum acre requirement up to one hundred sixty acres.

9 However, for tax purposes, land is not agricultural land if the land is classified pursuant to  
10 § 10-6-33.14 as a nonagricultural acreage.

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

13 The director of equalization is not required to review the gross income of any owner  
14 pursuant to § 10-6-31.3. However, the director of equalization may request such income  
15 documentation if information is provided or discovered concerning the eligibility of any land  
16 classified as agricultural land.