



2020 South Dakota Legislature

Senate Bill 76

Introduced by: **Senator Russell**

1 **An Act to provide for the assessment of certain agricultural land as noncropland.**

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

3 **Section 1.** That a NEW SECTION be added:

4 **10-6-33.39. Categorization of noncropland--Appeal.**

5 Notwithstanding the provisions § 10-6-33.32, any agricultural land which has been
6 seeded to grass for at least ten years and is used for animal grazing or left unharvested,
7 or is native grassland, shall be categorized as noncropland for the purposes of determining
8 the agricultural income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33,
9 inclusive. If the land meets this criteria and has not been categorized as noncropland, the
10 owner may request the director of equalization before August first to specifically categorize
11 the land as noncropland. If the director of equalization determines that such land meets
12 the criteria provided by this section, the director of equalization shall assess the land as
13 noncropland. An aggrieved person may appeal the decision of the director pursuant to
14 chapter 1-26D. The director shall act upon the owner's request within thirty days of the
15 date of the request.