Riparian Buffer Strips – Bill Summary

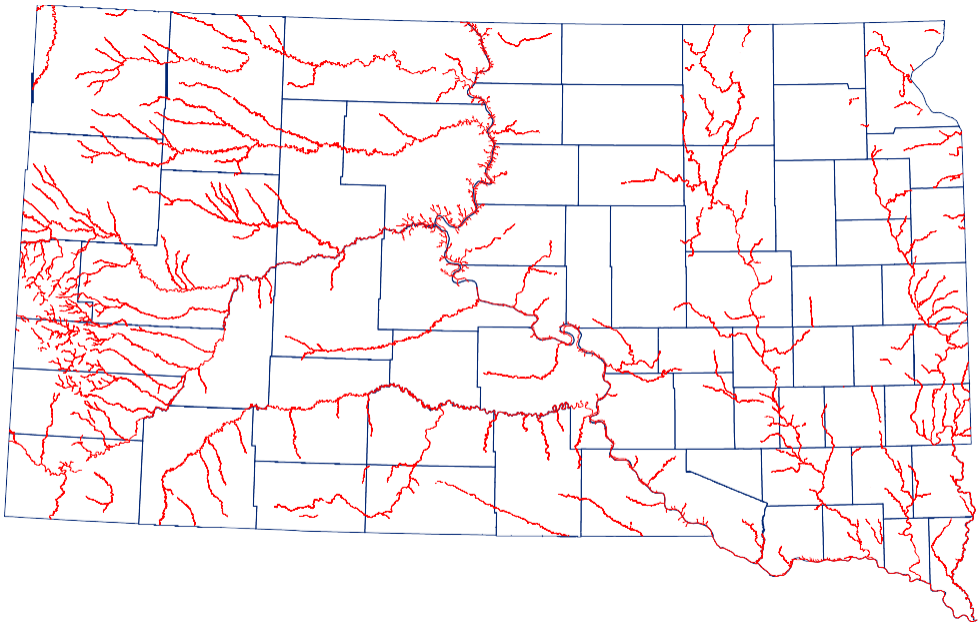
"An Act to specifically classify certain agricultural land as riparian buffer strips, to establish the criteria for the riparian buffer strip classification, and to provide for the taxation thereof."

Section 1 creates a separate classification for eligible riparian buffer strips and provides for a reduced property tax assessment for this type of property.

- Only agricultural land within 120 feet of a listed lake, river or stream that meets certain criteria is eligible to be classified as a riparian buffer strip.

- Includes 575 lake listings and approximately 11,000 miles of streams.

Classified Streams in ARSD 74:51:03:04 to 74:51:03:27



- Eligible riparian buffer strips are assessed at 60% of the land's agricultural income value.

Section 2 establishes criteria and application process for the riparian buffer strip classification.

- Must be in perennial vegetation 50 to 120 feet in width.

- Perennial vegetation can be harvested or mowed after July 10, but a minimum of 6 inches of cover must be maintained at all times.

- Grazing prohibited May 1 through September 30, which is the recreation season in ARSD 74:51:01 (Surface Water Quality Standards).

- Annual application required by October 15.

Section 3 provides a penalty for any person who intentionally misrepresents facts to receive a reduced assessment for a riparian buffer strip.

- Penalty of two dollars per thousand dollars of taxable valuation on the land; becomes a lien on the property until it is satisfied.

Four Key Differences Between Draft Bill and 2016's SB 136

This bill:

1) Establishes a separate classification for eligible riparian buffer strips, similar to other existing separate classifications; SB136 established no such classification – it provided a unique exemption from SDCL 10-6-33.32.

2) Provides a tax reduction for crop-rated and non-crop rated soils at 60% of its assessed value; SB 136 only applied to crop-rated soils and reduced them to non-crop rated soil levels.

3) Identifies specific lakes and streams – already in administrative rule – to which this classification applies; SB 136 did not define which water bodies were affected.

4) Outlines the criteria properties must meet in order to qualify (vegetation type and height, grazing restrictions, etc.) that will improve water quality and better align with federal and state conservation program guidelines; SB 136 included less specific criteria.