

AN ACT

ENTITLED, An Act to revise certain provisions concerning the classification and taxation of real property.

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

Section 1. That § 10-6-31 be amended to read as follows:

10-6-31. For the purposes of taxation, all property is hereby classified into the following classes:

- (1) Agricultural property;
- (2) Nonagricultural property;
- (3) Owner-occupied single-family dwellings; and
- (4) Nonagricultural acreage property.

Agricultural property includes all property and land used exclusively for agricultural purposes, both tilled and untilled, and the improvements on the land. However, agricultural property does not include any normally occupied dwelling or automobile garage or portion of a building used for that purpose by the occupant of such dwelling. Owner-occupied single-family dwellings include all property classified pursuant to § 10-13-39 and nonagricultural acreage property includes all property classified pursuant to § 10-6-33.14.

Nonagricultural property includes all other property not otherwise classified.

The director of equalization in listing and assessing all property to which this section applies shall designate opposite each description the class to which the property belongs.

An Act to revise certain provisions concerning the classification and taxation of real property.

I certify that the attached Act  
originated in the

SENATE as Bill No. 92

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 92

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_ ,

20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State