

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

177P0115

SENATE BILL NO. 92

Introduced by: Senators Knudson, McNenny, and Peterson (Jim) and Representatives Rhoden, Dykstra, and Hargens

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the classification
2 and taxation of real property.

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

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

5 10-6-31. For the purposes of taxation, all property is hereby classified into ~~two separate~~ the
6 following classes; ~~to wit:~~

7 (1) Agricultural property;

8 (2) Nonagricultural property;

9 (3) Owner-occupied single-family dwellings; and

10 (4) Nonagricultural acreage property.

11 Agricultural property includes all property ~~used exclusively for agricultural purposes which~~
12 ~~is not handled for resale by wholesale or retail dealers. It includes all~~ and land used exclusively
13 for agricultural purposes, both tilled and untilled, and the improvements on ~~such~~ the land, ~~other~~
14 ~~than buildings and structures, and the livestock and machinery located and used on such~~
15 ~~agricultural land.~~ However, agricultural property does not include any normally occupied



1 dwelling or automobile garage or portion of a building used for that purpose by the occupant
2 of such dwelling. Owner-occupied single-family dwellings include all property classified
3 pursuant to § 10-13-39 and nonagricultural acreage property includes all property classified
4 pursuant to § 10-6-33.14.

5 Nonagricultural property includes ~~normally occupied dwellings on agricultural land and~~
6 ~~automobile garages or portions of buildings used for that purpose by the occupants of such~~
7 ~~normally occupied dwellings, and all other property not otherwise classified as agricultural~~
8 ~~property.~~

9 The director of equalization in listing and assessing all property to which this section applies
10 shall designate opposite each description the class to which it the property belongs as defined
11 herein.