

10-6-31.7. Classification of certain agricultural land as riparian buffer strip. Any agricultural land within one hundred twenty feet of:

(1) A lake assigned immersion recreation or limited contact recreational beneficial uses in ARSD 74:51:02:02 and listed in ARSD 74:51:02:04; or

(2) A river or stream assigned any of the warmwater or coldwater fish life propagation beneficial uses in ARSD 74:51:03:02 and listed in ARSD 74:51:03:04 to 74:51:03:27, inclusive; that meets the requirements of § 10-6-31.8 is specifically classified for the purpose of taxation as a riparian buffer strip. The riparian buffer strip shall be assessed at sixty percent of its agricultural income value as determined by §§ 10-6-33.28 to 10-6-33.34, inclusive.

Source: SL 2017, ch 63, § 1.

10-6-31.8. Criteria for classification of agricultural land as riparian buffer strip. Agricultural land shall be classified as a riparian buffer strip pursuant to § 10-6-31.7, if it meets the following criteria:

(1) The agricultural land consists of existing or planted perennial vegetation;

(2) The riparian buffer strip is a minimum of fifty feet in width along an eligible river, stream, or lake, and extends up to a maximum of one hundred twenty feet in width along an eligible river, stream, or lake. For the purposes of this section, the measurement along a river or stream begins at the top of the bank or where the upland or terrestrial vegetation begins, whichever is closer to the water channel, and extends landward from the beginning measuring point. The measurement along a lake begins where upland or terrestrial vegetation begins and extends landward from the beginning measuring point. A riparian buffer strip may vary along the riparian area if the strip is at least fifty to one hundred twenty feet in width and is mapped to calculate the taxable area involved;

(3) The perennial vegetation is not harvested or mowed before July tenth. However, a minimum of four inches of vegetative cover shall be maintained at all times;

(4) The perennial vegetation is not grazed during the months of May to September, inclusive; and

(5) The landowner files a verified application with the director of equalization of the county where the agricultural property is located, verifying that the criteria of this section has been met.

The application shall include a legal description of the parcel where the riparian buffer strip is located, all necessary documentation including maps and acre totals, and any other information required by the director of equalization to determine eligibility. The application shall be filed annually with the director of equalization before October sixteenth. If the director of equalization determines that the agricultural land meets the criteria provided by this section, the land shall be assessed pursuant to § 10-6-31.7 on November first. The application shall be in a form as prescribed by the secretary of revenue.

Source: SL 2017, ch 63, § 2.

10-6-31.9. Penalty for misrepresentation of agricultural land as qualifying as riparian buffer strip. Any person, who requested that agricultural land be categorized as a riparian buffer strip pursuant to § 10-6-31.7 and intentionally misrepresents any fact as to the qualification of the land as a riparian buffer strip, shall be assessed a penalty equal to two dollars per thousand dollars of taxable valuation on the land. The assessment shall become a lien on the property pursuant to § 10-21-33. When assessing the penalty imposed by this section, the taxable valuation of the land shall be based on the agricultural income value of the land.

Source: SL 2017, ch 63, § 3.