

RESOLUTION #18-\_\_\_\_\_

A RESOLUTION AUTHORIZING THE DIRECTOR OF EQUALIZATION  
TO TREAT CERTAIN AGRICULTURAL LAND WITHIN ONE HUNDRED TWENTY (120)  
FEET OF TRIBUTARIES TO CERTAIN LAKES, RIVERS AND STREAMS AS A  
RIPARIAN BUFFER STRIP FOR THE PURPOSE OF REAL PROPERTY TAXATION

WHEREAS, South Dakota Codified Law (SDCL) 10-6-31.7 was enacted by the 2018 Legislature and authorizes any agricultural land within one hundred twenty (120) feet of a lake which has been assigned immersion recreation or limited contact recreational beneficial uses; or a river or stream which has been assigned any of the warm water or cold water fish life propagation beneficial uses to be specifically classified for the purpose of real property taxation as a riparian buffer strip, and

WHEREAS, the agricultural land so classified as riparian buffer strip is to be assessed at sixty (60) percent of its agricultural income value as determined by SDCL 10-6-33.28 to 10-6-33.34, inclusive, and

WHEREAS, SDCL 10-6-31.7 further allows the Board of County Commissioners to, by resolution, authorize the Director of Equalization to treat any agricultural land within one hundred twenty (120) feet of a tributary to any lake, river or stream specified above as a riparian buffer strip for the purposes of real property taxation.

THEREFORE BE IT RESOLVED that any land within one hundred twenty (120) feet of a tributary to any lake, river or stream described above which is located in Brookings County shall be assessed at sixty (60) percent of its agricultural income value as determined by SDCL 10-6-33.28 to 10-6-33.34, inclusive.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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Lee Ann Pierce, Chairperson,  
Brookings County Commission

ATTEST:

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Vicki Buseth, Finance Officer  
Brookings County