

RESOLUTION # _____

A RESOLUTION IDENTIFYING WATER BODIES OF LOCAL CONCERN FOR THE PURPOSE OF TAXATION AS A RIPARIAN BUFFER STRIP

WHEREAS, South Dakota Codified Law (SDCL) 10-6-31.7 authorizes any agricultural land within one hundred twenty (120) feet of:

1. a lake assigned immersion recreation or limited contact recreational beneficial uses in the Administrative Rules of South Dakota (ARSD) 74:51:02:02 and listed in ARSD 74:51:02:04;
2. or a river or stream assigned any of the warm water or cold-water 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 SDCL 10-6-31.8 is classified for the purpose of taxation as a riparian buffer strip.

WHEREAS, SDCL 10-6-31.7 further allows that the board of county commissioners may, by resolution, authorize the director of equalization to treat any agricultural land within one hundred twenty (120) feet of a water body of local concern, identified by the county commission, that is contiguous and tributary to any lake, river, or stream specified in subdivision (1) and (2) of SDCL 10-6.31.7, as riparian buffer strip, provided it meets the requirements of SDCL 10-6-31.8.

WHEREAS, the agricultural land so classified as riparian buffer strip 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.

THEREFORE, BE IT RESOLVED that agricultural land along the following water bodies, contiguous and tributary to a lake, river, or stream specified in ARSD 74:51:02:04 and ARSD 74:51:03:07, may qualify for classification as a riparian buffer strip in Codington County:

Soo Creek, from the confluence with the Big Sioux River upstream to the Codington-Grant County Line;

Mahoney Creek, from the confluence with the Big Sioux River upstream to the west boundary Section 33, Township 119 North/Range 52 West Germantown Township);

Mud Creek, from the confluence with the Big Sioux River upstream to the north boundary of Section 5, Township 118 North/Range 51 West (Waverly Township);

Unnamed tributary to Mud Creek, from the confluence with Mud Creek upstream to east boundary of Section 1, Township 117 North/Range 52 West (Elmira Township);

Unnamed tributary to the Big Sioux River, from the confluence with the Big Sioux River upstream to the outlet of Still Lake; and

Stray Horse Creek, from the south boundary of Section 26, Township 116 North/Range 51 West (Kranzburg Township) upstream to the Codington Deuel County Line.

THEREFORE, ALSO BE IT RESOLVED that any land adjacent to these water bodies, which meets the requirements of SDCL 10-6-31.8, 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 21st day of August, 2018

Myron Johnson, Chairman Codington County Commission

ATTEST:

Cindy Brugman, Auditor Codington County