

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; or
2. 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, 74:51:03:04 and 74:51:03:07, may qualify for classification as a riparian buffer strip in Grant County:

- Big Sioux River, from the east boundary of Section 28, Township 121 North/Range 52 West (Blooming Valley Township) upstream to the Grant-Roberts County Line;
- Indian River, from the west edge of Section 6, Township 120 North/Range 51 West (Lura Township) upstream to the south boundary of Section 35, Township 121 North/Range 51 West (Osceola Township);
- Unnamed tributary to Indian River, from the confluence with Indian River in Section 11, Township 120 North/Range 52 West (Mazeppa Township) upstream to south boundary of Section 12, Township 120 North/Range 52 West (Mazeppa Township).

North Fork of the Yellow Bank River, from the east boundary of Section 27, Township 120 North/Range 48 West (Alban Township) upstream to the west boundary of Section 31, Township 120 North/Range 49 West (Grant Center Township); and

Unnamed tributary to North Fork of the Yellow Bank River, from the confluence with North Fork of the Yellow Bank River in Section 32, Township 120 North/Range 47 West (Alban Township) upstream to east boundary of Section 12, Township 119 North/Range 48 West (Vernon Township).

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 _____ day of September, 2018

Chairperson, Grant County Commission

ATTEST:

Auditor
Grant County