

RESOLUTION # 1-18

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 and ARSD 74:51:03:07, may qualify for classification as a riparian buffer strip in Hamlin County:

Dolph Creek, from the confluence with Lake Norden the Big Sioux River upstream to the west boundary Section 30, Township 113 North/Range 54 West (Cleveland Township); and

Unnamed tributary to the Big Sioux River, from the confluence with the Big Sioux River in Section 6, Township 113 North/Range 52 West (Estelline Township) upstream to the outlet of Lake Poinsett in Section 14, Township 113 North/Range 52 West (Estelline Township).



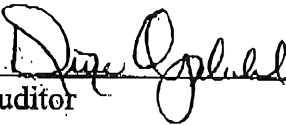
THEREFORE ALSO BE IT RESOLVED that any land adjacent to these water bodies, which meets the requirements of SDCL 10-6-31.8, shall be assessed at sixty (60) percent of its agricultural income value as determined by SDCL 10-6-33.28 to 10-6-33.34, inclusive.

Dated this 4 day of September, 2018



Chairperson, Hamlin County Commission

ATTEST:



Auditor
Hamlin County

JPG August 29, 2018

Hamlin DRAFT Buffer Resolution.wpd