

RESOLUTION #18- 42

A RESOLUTION AUTHORIZING THE DIRECTOR OF EQUALIZATION
TO TREAT CERTAIN AGRICULTURAL LAND AS A RIPARIAN BUFFER STRIP FOR
THE PURPOSE OF REAL PROPERTY TAXATION

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

1. a lake which has been 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 which has been 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;

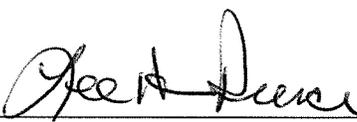
WHEREAS, in order for the land to be classified as a riparian buffer strip, it shall meet the requirements of SDCL 10-6-31.8; and

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 15th day of October, 2018.



Lee Ann Pierce, Chairperson,
Brookings County Commission

ATTEST:




Vicki Buseth, Finance Officer
Brookings County