APPLICATION FOR AG STATUS

SDCL 10-6-31.3

Property Owner Name Current Mailing Address					
City		State	Zip Code)	
Parcel Number Full Legal Description			***************************************		
For land to be classified as ag	ricultural, its priciple use must be two criteria specified i		iltural pu	ırsuits and	must meet one of the
PRINCIPLE USE					
Is the principle use	of this land devoted to agrigultu	ral pursuits?		YES	NO
production of bees and apiary produc	mber or fruit trees, the rearing, feeding, ets, or horticulture; also includes woodla ural real estate as defined and it is under	nd, wasteland, and pa	sture land	ock, poultry, l, but only if t	fish, or nursery stock, the he land is held and
1. NUMBER OF ACRES in the	above property		-		
Do you own any ot	ther agricultural land in the state?)	YES	NO	
Total acres within	Management Unit?				
and operated as a unit for one or more	any parcels of land, whether adjoining or e of the principal uses listed in this section or parcel within the management unit.)	not, under common on. No parcel of land	ownership within a r	located with nanagement u	in this state and managed unit may be more than
2. INCOME INFORMATION				···	
		For Office Use C	nly		
Gross Income 20	Crop or Livestock Use	Taxable \	/alue		10%
20					
20					
20					
20				_	
valuation of the bare land assessed as agreement, the gross income from the least \$2,500 of the owner's gross inco	gross income is derived from the pursuit agricultural property, excluding any imple land of both the landlord and tenant shape is annually derived from the pursuit on to be correct to the best of m	provements. If there in all be combined and use of agriculture.)	s a crop sh	nare arrangem	ent or cash rent
Signature of Property Owner				Date	

Director of Equalization may request any additional information or documents for principle use or income verification.

PT 1292 (7/2017)

10-6-31.3. Criteria for classification of land as agricultural. For tax purposes, land is agricultural land if its principal use is devoted to the raising and harvesting of crops or timber or fruit trees, the rearing, feeding, and management of farm livestock, poultry, fish, or nursery stock, the production of bees and apiary products, or horticulture, all for intended profit. Agricultural real estate also includes woodland, wasteland, and pasture land, but only if the land is held and operated in conjunction with agricultural real estate as defined and it is under the same ownership.

In addition, to be classified as agricultural land for tax purposes, the land shall meet one of the following criteria:

- (1) In three of the previous five years, a gross income is derived from the pursuit of agriculture from the land that is at least ten percent of the taxable valuation of the bare land assessed as agricultural property, excluding any improvements. If there is a crop share arrangement or cash rent agreement, the gross income from the land of both the landlord and tenant shall be combined and used to meet this requirement. Alternatively, at least two thousand five hundred dollars of the owner's gross income is annually derived from the pursuit of agriculture; or
- (2) The land consists of not less than twenty acres of unplatted land or is a part of a management unit of not less than eighty acres of unplatted land. The same acreage specifications apply to platted land, excluding land platted as a subdivision, which is in an unincorporated area. However, the board of county commissioners may increase the minimum acre requirement up to one hundred sixty acres.

For the purposes of this section, the term, management unit, means any parcels of land, whether adjoining or not, under common ownership located within this state and managed and operated as a unit for one or more of the principal uses listed in this section. No parcel of land within a management unit may be more than twenty air miles from the nearest other parcel within the management unit. If requested by the director of equalization, the owner shall provide supporting documentation of the land contained in the management unit.

Source: SL 1979, ch 65; SL 1991, ch 81; SL 1992, ch 77; SL 1992, ch 78; SL 1993, ch 83; SL 1998, ch 51, § 7; SL 2008, ch 44, § 18, eff. July 1, 2009; SL 2016, ch 57, § 1; SL 2017, ch 62, § 1.