



Pennington County Equalization Office

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Pennington County Application for Agricultural Classification for Taxation

This application is for taxation purposes only and does not affect local zoning. The classification of your property is indicated on the assessment notice that you receive by March 1st of each year. See SDCL 10-6-112 for more detail.

Name on the property: _____
(Please print)

Please indicate tax ID number and number of acres of each parcel for which you are applying:

Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____
Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____
Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____	Tax ID#: _____ Acres: _____

For Tax purposes, land is agricultural land if its **principal use** is devoted to the raising and harvesting of agricultural products all for intended profit.

Please describe in detail the use and agricultural production of this property: _____

- To prove principal use for intended profit please provide receipts or IRS schedule "F". (You may cross out social security numbers).
- For timber production, also include a copy of a timber management plan.
- If the Property is leased for agricultural production, please provide contact information for the tenant or a copy of the lease agreement.

In addition, to qualify as agricultural land for tax purposes you must meet one of the following two criteria:

✓ (Please check the appropriate box and complete requested information below.)

(1) Income: In three of the previous five years, an annual gross income of at least two thousand five hundred dollars is derived from the pursuit of agriculture from the land. Exclusions apply per South Dakota Codified Law 10-6-112 section 1.

What is your annual gross agricultural income for each of the last five years?

Year: _____	Income: _____	Year: _____	Income: _____	Year: _____	Income: _____
Year: _____	Income: _____	Year: _____	Income: _____		

(2) Acres: It consist of not less than 40 acres or is part of a management unit of not less than 80 acres.

- No parcel of land less than 20 acres within a management unit may be more than 20 air miles from the nearest other parcel within the management unit.
- A *management unit* is any parcel of land under common ownership, located within this state, within 20 air miles of the nearest additional parcel that is managed and operated as a unit. Supporting documentation verifying a management unit may be required.

Please provide a phone number and/or email contact: _____

Signature: _____ Date: _____

The equalization office may request additional information or documents for verification.
Questions? Call Joe Doran at Equalization or email at joed@pennco.org