

SENATE CONCURRENT RESOLUTION NO. 4010

Introduced by

Senators Thane, Heitkamp

Representatives Eckre, Koppang

1 A concurrent resolution directing the Legislative Council to study the feasibility and desirability
2 of establishing classifications for roads and unproductive land for property tax purposes.

3 **WHEREAS**, state law establishes three categories of property within the agricultural
4 property classification for property tax purposes, including cropland, noncropland, and
5 inundated land; and

6 **WHEREAS**, valuation of agricultural property includes land with no productive value
7 such as roads, waterways, woodlands, wasteland, shelterbelts, and marshes; and

8 **WHEREAS**, an attempt should be made to remove roads and unproductive land from
9 agricultural property valuation and, if appropriate, to implement these changes in a single
10 county as a pilot project before statewide application;

11 **NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE**
12 **HOUSE OF REPRESENTATIVES CONCURRING THEREIN:**

13 That the Legislative Council study the feasibility and desirability of establishing
14 classifications for roads and unproductive land for property tax purposes; and

15 **BE IT FURTHER RESOLVED**, that the Legislative Council report its findings and
16 recommendations, with any legislation required to implement the recommendations, to the
17 Fifty-eighth Legislative Assembly.