

Fifty-eighth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1219

Introduced by

Representatives Froelich, DeKrey, Kerzman

Senator Erbele

1 A BILL for an Act to amend and reenact subsection 1 of section 57-02-01 of the North Dakota
2 Century Code, relating to the definition of agricultural property for property tax assessment and
3 classification purposes; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-02-01 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. "Agricultural property" means platted or unplatted lands used primarily for raising
8 agricultural crops or grazing farm animals, except lands platted and assessed as
9 agricultural property prior to March 30, 1981, shall continue to be assessed as
10 agricultural property until put to a use other than raising agricultural crops or
11 grazing farm animals. The time limitations contained in this section may not be
12 construed to prevent property that was assessed as other than agricultural
13 property from being assessed as agricultural property if the property otherwise
14 qualifies under this subsection.

15 a. Property platted on or after March 30, 1981, is not agricultural property when
16 any four of the following conditions exist:

- 17 ~~a.~~ (1) The land is platted by the owner.
18 ~~b.~~ (2) Public improvements including sewer, water, or streets are in place.
19 ~~c.~~ (3) Topsoil is removed or topography is disturbed to the extent that the
20 property cannot be used to raise crops or graze farm animals.
21 ~~d.~~ (4) Property is zoned other than agricultural.
22 ~~e.~~ (5) Property has assumed an urban atmosphere because of adjacent
23 residential or commercial development on three or more sides.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2002, and applies retroactively for purposes of consideration of property sales beginning after December 31, 1992.