

September 2008

Introduced by

1 A BILL for an Act to amend and reenact subsection 10 of section 57-02-27.2 of the North
2 Dakota Century Code, relating to extension of the deadline for counties to implement use of soil
3 survey data in agricultural property assessments for property tax purposes; and to provide an
4 effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 10 of section 57-02-27.2 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 10. For any county that has not fully implemented use of soil type and soil classification
9 data from detailed or general soil surveys for any taxable year after ~~2009~~ 2011, the
10 tax commissioner shall direct the state treasurer to withhold five percent of that
11 county's allocation each month from the state aid distribution fund under section
12 57-39.2-26.1 until that county has fully implemented use of soil type or soil
13 classification data from detailed and general soil surveys. The amount withheld
14 from the allocation must be withheld entirely from the portion of the allocation
15 which may be retained by the county and may not reduce allocations to any
16 political subdivisions within the county.

17 **SECTION 2. EFFECTIVE DATE.** The Act is effective for taxable years beginning after
18 December 31, 2008.