

Sixty-ninth
Legislative Assembly
of North Dakota

FIRST ENGROSSMENT

ENGROSSED HOUSE BILL NO. 1508

Introduced by

Representative Porter

Senator Gerhardt

1 A BILL for an Act to amend and reenact subsection 8 of section 57-02-27.2 of the North Dakota
2 Century Code, relating to valuation and assessment of agricultural lands; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-02-27.2 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 8. Each local assessor shall determine the relative value of each assessment parcel
8 within the assessor's jurisdiction and shall determine the agricultural value of each
9 assessment parcel by adjusting the agricultural value estimate for the assessment
10 district by the relative value of the parcel. Each parcel must then be assessed
11 according to section 57-02-27. If either a local assessor or a township board of
12 equalization develops an agricultural value for the lands in its assessment district
13 differing substantially from the estimate provided by the county director of tax
14 equalization, written evidence to support the change must be provided to the county
15 director of tax equalization. In determining the relative value of each assessment
16 parcel, the local assessor shall apply the following considerations, which are listed in
17 descending order of significance to the assessment determination:

18 a. Actual use of the property for cropland or noncropland purposes by the owner of
19 the parcel.

20 b. Soil type and soil classification data from detailed or general soil surveys.

- 1 ~~b.c.~~ The schedule of modifiers that must be used to adjust agricultural property
2 assessments within the county as approved by the state supervisor of
3 assessments under subsection 9.
4 ~~e.~~ ~~Actual use of the property for cropland or noncropland purposes by the owner of~~
5 ~~the parcel.~~

6 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
7 December 31, 2025.