

**SENATE BILL NO. 2303**

Introduced by

Senators St. Aubyn, Mutzenberger

Representatives R. Kelsch, Svedjan

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  
3 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 for raising agricultural  
8 crops or grazing farm animals, except lands platted and assessed as agricultural  
9 property prior to March 30, 1981, shall continue to be assessed as agricultural  
10 property until put to a use other than raising agricultural crops or grazing farm  
11 animals. The time limitations contained in this section may not be construed to  
12 prevent property that was assessed as other than agricultural property from being  
13 assessed as agricultural property if the property otherwise qualifies under this  
14 subsection. Property ~~platted on or after March 30, 1981,~~ is not agricultural  
15 property when any ~~three~~ four of the following conditions exist:
- 16 a. The land is platted by the owner.
  - 17 b. Public improvements including sewer, water, or streets are in place.
  - 18 c. Topsoil is removed or topography is disturbed to the extent that the property  
19 cannot be used to raise crops or graze farm animals.
  - 20 d. Property is zoned other than agricultural.
  - 21 e. Property has assumed an urban atmosphere because of adjacent residential  
22 or commercial development on three or more sides.
  - 23 f. The parcel is less than ten acres [4.05 hectares] and not contiguous to  
24 agricultural property.

- 1                   g.    The property sells for more than four times the county average true and full  
2                   agricultural value.

3                   **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
4   December 31, 1996.