

Fifty-fifth
Legislative Assembly
of North Dakota

ENGROSSED 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
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. Property platted on or after March 30, 1981, is not
15 agricultural 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.