

HOUSE BILL NO. 1517

Introduced by

Representatives Vigesaa, Carlisle, Haas, Metcalf, Nicholas

Senator Syverson

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 classification of greenhouse property as agricultural property for
3 assessment 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 property
15 when any 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 "Agricultural property" includes a greenhouse or other building primarily used for
4 the growing of horticultural or nursery products from seed, cuttings, or roots, if not
5 used on more than an occasional basis for a showroom for the retail sale of
6 horticultural or nursery products and includes the land on which the greenhouse or
7 other building is located if the land is used for a nursery or other purpose
8 associated with the operation of the greenhouse. A greenhouse or building used
9 primarily for display and sale of already grown horticultural or nursery products is
10 not agricultural property. A greenhouse or other building on agricultural property
11 must be considered to be a farm building under subdivision a of subsection 15 of
12 section 57-02-08.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
14 December 31, 2004.