

**FIRST ENGROSSMENT  
with Senate Amendments  
ENGROSSED HOUSE BILL NO. 1048**

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to create and enact a new section to chapter 57-02 of the North Dakota  
2 Century Code, relating to creation of the agricultural land valuation fund; to amend and reenact  
3 subsection 10 of section 57-02-27.2 of the North Dakota Century Code, relating to extension of  
4 the deadline for counties to implement use of soil survey data in agricultural property tax  
5 assessments; to provide a continuing appropriation; and to provide an effective date.

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

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

9 10. For any county that has not fully implemented use of soil type and soil classification  
10 data from detailed or general soil surveys ~~for~~ by February first of any taxable year after  
11 2011, the tax commissioner shall direct the state treasurer to withhold five percent of  
12 that county's allocation each ~~month~~ quarter from the state aid distribution fund under  
13 section 57-39.2-26.1 ~~until that county has fully implemented use of soil type or soil~~  
14 ~~classification data from detailed and general soil surveys~~ beginning with the first  
15 quarter of 2013. The amount withheld from the allocation must be deposited into the  
16 agricultural land valuation fund. The amount withheld from the allocation must be  
17 withheld entirely from the portion of the allocation which may be retained by the county  
18 and may not reduce allocations to any political subdivisions within the county.

19 **SECTION 2.** A new section to chapter 57-02 of the North Dakota Century Code is created  
20 and enacted as follows:

21 **Agricultural land valuation fund - Deposits - Continuing appropriation.**

22 There is established a special fund in the state treasury to be known as the agricultural land  
23 valuation fund. The moneys withheld under subsection 10 of section 57-02-27.2 must be  
24 deposited into the agricultural land valuation fund. All moneys deposited in the agricultural land

1 valuation fund are appropriated as a continuing appropriation and must be allocated to the  
2 county from which the withholding was made upon certification from the tax commissioner of  
3 the implementation of subsection 7 of section 57-02-27.2 by that county.

4       **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
5 December 31, 2010.