

SENATE BILL NO. 2367

Introduced by

Senators Myrdal, Luick

Representative Monson

1 A BILL for an Act to amend and reenact subsection 9 of section 57-02-27.2 of the North Dakota
2 Century Code, relating to development and use of modifiers for assessment of agricultural
3 property; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-02-27.2 of the North Dakota
6 Century Code is amended and reenacted as follows:

- 7 9. a. In conjunction with the governing body of the county, the county director of tax
8 equalization shall develop a schedule of modifiers to be used to adjust
9 agricultural property assessments within the county and directions regarding how
10 the modifiers must be applied by assessors.
- 11 b. The county director of tax equalization shall submit the directions and schedule of
12 modifiers developed under subdivision a to the state supervisor of assessments
13 for approval for use within the county.
- 14 c. Before February first of each year, the county director of tax equalization in each
15 county shall provide to all assessors of agricultural property within the county
16 athe directions and schedule of modifiers thatapproved by the state supervisor of
17 assessments under subdivision b. The schedule of modifiers must be used to
18 adjust agricultural property assessments within the county and directions-
19 regarding how those modifiers must be applied by assessors. Before the
20 schedule of modifiers is provided to assessors within the county, the county-
21 director of tax equalization shall obtain the approval of the state supervisor of
22 assessments for use of the schedule within the county.
- 23 d. Without requiring an application from the property owner, the assessors shall use
24 the schedule of modifiers developed and approved under this subsection to

1 determine the agricultural value of each parcel subject to assessment under this
2 section.

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2024.