

Legislative Assembly
of North Dakota

BILL NO.

Introduced by

“enter sponsor name”

A BILL for an Act to enact section 57-02-27.2(11) of the North Dakota Century Code, Valuation and assessment of agricultural lands, relating to disallowing tax exemptions for conservation-related easements and other conservation-related property interests on agricultural lands; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1.

Section 57-02-27.2(11) of the North Dakota Century Code is enacted as follows:

11. Except as authorized under sections 57-02-08.4 or 57-02-10, agricultural land subject to a conservation-related easement or other conservation-related property interest shall not be exempt from taxation due to the easement or property interest.

SECTION 2. EFFECTIVE DATE. This Act becomes effective on August 1, 2025.