Fifty-seventh Legislative Assembly of North Dakota

## SENATE CONCURRENT RESOLUTION NO. 4010

Introduced by

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Senators Thane, Heitkamp

Fifty-eighth Legislative Assembly.

Representatives Eckre, Koppang

1 A concurrent resolution directing the Legislative Council to study the feasibility and desirability 2 of establishing classifications for roads and unproductive land for property tax purposes. 3 WHEREAS, state law establishes three categories of property within the agricultural 4 property classification for property tax purposes, including cropland, noncropland, and 5 inundated land; and 6 WHEREAS, valuation of agricultural property includes land with no productive value 7 such as roads, waterways, woodlands, wasteland, shelterbelts, and marshes; and 8 WHEREAS, an attempt should be made to remove roads and unproductive land from 9 agricultural property valuation and, if appropriate, to implement these changes in a single 10 county as a pilot project before statewide application; 11 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE 12 **HOUSE OF REPRESENTATIVES CONCURRING THEREIN:** 13 That the Legislative Council study the feasibility and desirability of establishing 14 classifications for roads and unproductive land for property tax purposes; and

BE IT FURTHER RESOLVED, that the Legislative Council report its findings and

recommendations, with any legislation required to implement the recommendations, to the