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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-02-38 of the North Dakota Century Code,
2 relating to assessments of unplatted, undeveloped, and non-agricultural real property located
3 outside of a city; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-02-38 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-02-38. Units of real property for assessment.** In all assessment books and tax
8 lists and in all proceedings for the collection of taxes and proceedings founded thereon, ~~land~~
9 unplatted and undeveloped land platted before March 30, 1981, not situated within the limits of
10 an incorporated city must be described in subdivisions not exceeding quarter sections. Real
11 property in the platted portion of a city or real property platted on or after March 30, 1981, that
12 is located outside a city and is not agricultural property under the conditions set out in
13 subsection 1 of section 57-02-01, must be assessed separately as to each lot, ~~but when. When~~
14 a building or structure covers two or more contiguous lots or parts of lots owned by the same
15 person the assessment may not be entered separately as to each lot or part of lot, but the tract
16 upon which the building is located must be described and assessed as one parcel. A block
17 which has not been subdivided may be described, assessed, and taxed in a unit of one block.
18 A failure to comply with the provisions of this section does not impair the validity of taxes.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
20 December 31, 2008.