

**Sixty-second Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 4, 2011**

HOUSE BILL NO. 1048  
(Legislative Management)  
(Taxation Committee)

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

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

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

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

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

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

There is established a special fund in the state treasury to be known as the agricultural land valuation fund. The moneys withheld under subsection 10 of section 57-02-27.2 must be deposited into the agricultural land valuation fund. All moneys deposited in the agricultural land valuation fund are appropriated as a continuing appropriation and must be allocated to the county from which the withholding was made upon certification from the tax commissioner of the implementation of subsection 7 of section 57-02-27.2 by that county.

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

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-second Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1048.

House Vote:    Yeas 83            Nays 10            Absent 1

Senate Vote:    Yeas 46            Nays 0            Absent 1

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2011.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2011.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2011,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State