

**HOUSE BILL NO. 1270**

Introduced by

Representative M. Nelson

1 A BILL for an Act to create and enact section 57-02-27.4 of the North Dakota Century Code,  
2 relating to when land that has undergone reclamation may be returned to agricultural  
3 assessment status; to amend and reenact subsection 1 of section 57-02-01 of the North Dakota  
4 Century Code, relating to when land that has undergone reclamation may be returned to  
5 agricultural assessment status; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-02-01 of the North Dakota Century  
8 Code is amended and reenacted as follows:

9 1. "Agricultural property" means platted or unplatted lands used for raising agricultural  
10 crops or grazing farm animals, except lands platted and assessed as agricultural  
11 property prior to March 30, 1981, shall continue to be assessed as agricultural  
12 property until put to a use other than raising agricultural crops or grazing farm animals.  
13 Agricultural property includes land on which a greenhouse or other building is located  
14 if the land is used for a nursery or other purpose associated with the operation of the  
15 greenhouse. The time limitations contained in this section may not be construed to  
16 prevent property that was assessed as other than agricultural property from being  
17 assessed as agricultural property if the property otherwise qualifies under this  
18 subsection.

19 a. Property platted on or after March 30, 1981, is not agricultural property when any  
20 four of the following conditions exist:

21 (1) The land is platted by the owner.

22 (2) Public improvements, including sewer, water, or streets, are in place.

23 (3) Topsoil is removed or topography is disturbed to the extent that the property  
24 cannot be used to raise crops or graze farm animals.

- 1 (4) Property is zoned other than agricultural.
- 2 (5) Property has assumed an urban atmosphere because of adjacent  
3 residential or commercial development on three or more sides.
- 4 (6) The parcel is less than ten acres [4.05 hectares] and not contiguous to  
5 agricultural property.
- 6 (7) The property sells for more than four times the county average true and full  
7 agricultural value.
- 8 b. Land that was assessed as agricultural property at the time the land was put to  
9 use for extraction of oil, natural gas, or subsurface minerals as defined in section  
10 38-12-01 must continue to be assessed as agricultural property if the remainder  
11 of the surface owner's parcel of property on which the subsurface mineral activity  
12 is occurring continues to qualify for assessment as agricultural property under  
13 this subsection. Land that is undergoing or has undergone reclamation to restore  
14 it to agricultural productivity, on which reclamation is stopped or the bond is  
15 released before the land is restored to its full agricultural productivity, is not  
16 eligible for classification or assessment as agricultural property.

17 **SECTION 2.** Section 57-02-27.4 of the North Dakota Century Code is created and enacted  
18 as follows:

19 **57-02-27.4. Assessment status of land that is undergoing or has undergone**  
20 **reclamation.**

21 Land that is undergoing or has undergone reclamation to restore it to agricultural  
22 productivity, on which reclamation is stopped or the bond is released before the land is restored  
23 to its full agricultural productivity, is not eligible for classification or assessment as agricultural  
24 property.

25 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
26 December 31, 2014.