

**FIRST ENGROSSMENT**

**ENGROSSED SENATE BILL NO. 2367**

Introduced by

Senators Myrdal, Luick

Representative Monson

1 A BILL for an Act to amend and reenact subsections 8 and 9 of section 57-02-27.2 of the North  
2 Dakota Century Code, relating to assessment of agricultural property; and to provide an  
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-02-27.2 of the North Dakota  
6 Century Code is amended and reenacted as follows:

- 7 8. Each local assessor shall determine the relative value of each assessment parcel  
8 within the assessor's jurisdiction and shall determine the agricultural value of each  
9 assessment parcel by adjusting the agricultural value estimate for the assessment  
10 district by the relative value of the parcel. Each parcel must then be assessed  
11 according to section 57-02-27. If either a local assessor or a township board of  
12 equalization develops an agricultural value for the lands in its assessment district  
13 differing substantially from the estimate provided by the county director of tax  
14 equalization, written evidence to support the change must be provided to the county  
15 director of tax equalization. In determining the relative value of each assessment  
16 parcel, the local assessor shall apply the following considerations, which are listed in  
17 descending order of significance to the assessment determination:
- 18 a. Actual use of the property for cropland or noncropland purposes by the owner of  
19 the parcel.
- 20 b. Soil type and soil classification data from detailed or general soil surveys.



1                   assessment under this section and may request additional information from the  
2                   applicant when making a determination of eligibility. After the submission of an  
3                   initial application, the assessor periodically shall review the property and  
4                   determine whether a continued adjustment to the property assessment based on  
5                   the schedule of modifiers is appropriate. The property owner shall notify the  
6                   assessor if there is a change in circumstance that may affect the applicability of  
7                   an adjustment to the owner's property assessment based on the schedule of  
8                   modifiers.

9                   **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
10                   December 31, 2025.