

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1303

Page 1, line 1, after "Act" insert "to create and enact subsections 9 and 10 to section 57-02-27.2 of the North Dakota Century Code, relating to use of modifiers and soil surveys in agricultural property assessment;", replace "subsection" with "subsections", and after "7" insert "and 8"

Page 1, line 2, after "to" insert "use of soil surveys, modifiers, and" and remove "as a basis for determination of the"

Page 1, line 3, remove "status of property as cropland or noncropland"

Page 1, line 6, replace "Subsection" with "Subsections" and after "7" insert "and 8"

Page 1, line 7, replace "is" with "are"

Page 1, line 15, overstrike ", whenever possible,"

Page 1, line 16, remove "However, actual use of the property must"

Page 1, remove lines 17 through 19

Page 1, line 20, remove "actual use of the property occurs for purposes of this subsection.", overstrike "When", and remove "soil"

Page 1, line 21, remove "type and classification" and overstrike "data cannot be used, the county director of tax equalization"

Page 1, overstrike line 22

Page 1, after line 22, insert:

- "8. Each local assessor shall determine the relative value of each assessment parcel within the assessor's jurisdiction and shall determine the agricultural value of each assessment parcel by adjusting the agricultural value estimate for the assessment district by the relative value of the parcel. Each parcel must then be assessed according to section 57-02-27. If either a local assessor or a township board of equalization develops an agricultural value for the lands in its assessment district differing substantially from the estimate provided by the county director of tax equalization, written evidence to support the change must be provided to the county director of tax equalization. In determining the relative value of each assessment parcel, the local assessor shall apply the following considerations, which are listed in descending order of significance to the assessment determination:
  - a. Soil type and soil classification data from detailed and general soil surveys.
  - b. The schedule of modifiers that must be used to adjust agricultural property assessments within the county as approved by the state supervisor of assessments under subsection 9.

- c. Actual use of the property for cropland or noncropland purposes by the owner of the parcel.

**SECTION 2.** Subsections 9 and 10 to section 57-02-27.2 of the North Dakota Century Code are created and enacted as follows:

- 9. Before February first of each year, the county director of tax equalization in each county shall provide to all assessors of agricultural property within the county a schedule of modifiers that must be used to adjust agricultural property assessments within the county and directions regarding how those modifiers must be applied by assessors. Before the schedule of modifiers is provided to assessors within the county, the county director of tax equalization shall obtain the approval of the state supervisor of assessments for use of the schedule within the county.
- 10. For any county that has not fully implemented use of soil type and soil classification data from detailed and general soil surveys for any taxable year after 2009, the tax commissioner shall appoint a qualified individual as a special assessor who shall make a reassessment of all of the agricultural property in the county using soil type and soil classification data from detailed and general soil surveys. The board of county commissioners shall pay any costs of the reassessment under this subsection. If the board of county commissioners has not paid the cost of the reassessment within thirty days after completion of the reassessment, the state tax commissioner shall certify to the state treasurer the cost of the reassessment and that amount must be withheld by the state treasurer from the county general fund allocation from the state aid distribution fund to that county under subsection 1 of section 57-39.2-26.1 in the next ensuing allocation and each ensuing allocation until the cost of the reassessment is fully paid. The state treasurer shall pay the withheld amount to the special assessor."

Renumber accordingly