

**HOUSE BILL NO. 1107**

Introduced by

Finance and Taxation Committee

(At the request of the State Treasurer)

1 A BILL for an Act to amend and reenact subsection 10 of section 57-02-27.2 of the North  
2 Dakota Century Code, relating to county implementation of soil survey data in agricultural  
3 property tax assessments; and to declare an emergency.

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

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

7 10. For any county that has not fully implemented use of soil type and soil classification  
8 data from detailed or general soil surveys by February first of any taxable year after  
9 2011, the tax commissioner shall direct the state treasurer to withhold five percent of  
10 that county's allocation each quarter from the state aid distribution fund under section  
11 57-39.2-26.1 beginning with the first quarter of 2013, and continuing until the tax  
12 commissioner certifies to the state treasurer that that county has fully implemented  
13 use of soil type or soil classification data. The amount withheld from the allocation  
14 must be deposited into the agricultural land valuation fund. The amount withheld from  
15 the allocation must be withheld entirely from the portion of the allocation which may be  
16 retained by the county and may not reduce allocations to any political subdivisions  
17 within the county.

18 **SECTION 2. EMERGENCY.** This Act is declared to be an emergency measure.