

HOUSE BILL NO. 1383

Introduced by

Representatives Grueneich, D. Anderson, Beltz, Brandenburg, Fisher, Holle, Satrom

Senators Conley, Erbele, Magrum

1 A BILL for an Act to amend and reenact section 57-02-10 of the North Dakota Century Code,
2 relating to a property tax exemption for certain agricultural land upon which an easement has
3 been granted to the United States; and to provide an effective date.

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

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

7 **57-02-10. Inundated and, highway easement, and agricultural easement lands exempt**
8 **from taxation.**

9 1. The board of county commissioners is authorized and directed to remove from the tax
10 rolls and to declare as exempt from taxation ~~all inundated lands;~~

11 a. Inundated land upon which the owner thereof has granted or hereafter shall
12 ~~grant~~grants a permanent easement to the United States of America, its
13 instrumentalities, or agencies, for the purpose of constructing, maintaining, and
14 operating a water or wildlife conservation projects, and all lands~~project;~~

15 b. Land upon which the owner thereof has granted or hereafter shall ~~grant~~grants an
16 easement for a highway or road right of way to the United States, its
17 instrumentalities or agencies, or to the state or its political subdivisions; ~~and such~~
18 ~~lands so~~

19 c. Agricultural land upon which a permanent easement has been granted to the
20 United States, its instrumentalities, or agencies, for the purpose of protection,
21 restoration, or enhancement of wetlands in this state.

22 2. Land removed from the tax rolls shall under subdivisions a and b of subsection 1 must
23 remain exempt until such time as such the water or wildlife conservation projects~~project~~
24 or highway shall have been~~is~~ abandoned. Such lands shall~~The land may not be~~

1 removed from the tax rolls and declared exempt from taxation until ~~such time as the~~
2 construction of ~~such~~the water or wildlife conservation ~~projects~~project or highway
3 ~~thereon shall have been completed~~is complete.

4 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
5 December 31, 2024.