



# ASSESSING

December 8, 2025

Per the ND Office of State Tax Commissioner, Guideline – Property Tax: Assessment Terms and Concepts publication, item 6 references the Classes of Real Property.

6. Agricultural property means platted or unplatted land used for raising agricultural crops or grazing farm animals. For platted lands: [N.D.C.C. § 57-02-01(1)]
- a. Any land platted and assessed as agricultural property before March 30, 1981, continues to be assessed as agricultural until the use changes.
  - b. Any land assessed as other than agricultural property prior to March 30, 1981, may be reclassified and valued as agricultural property, provided it qualifies as agricultural property.
  - c. Property platted on or after March 30, 1981, is not considered to be agricultural property when any four of the following conditions exist:
    - The land is platted by the owner.
    - Public improvements including sewer, water or streets are in place.
    - \* • Topsoil is removed or topography is disturbed to the extent that the property cannot be used to grow crops or graze farm animals.
    - Property is zoned other than agricultural.
    - Property has assumed an urban atmosphere because of adjacent residential or commercial development on three or more sides.
    - The parcel is less than 10 acres and not contiguous to agricultural property.
    - The property sells for more than four times the county average true and full agricultural value.

Narrowing down to section 6(c) four of the bullet-pointed conditions need to be met in order to NOT be considered agricultural property. In this case, those conditions that would be met are:

1. The land is platted by the owner.
2. Property is zoned other than agricultural.
3. The property sells for more than four times the county average true and full agricultural value, as according to NDSU the 2025 average per acre value of cropland in SOUTHWEST North Dakota is \$2,025.

Therefore, they only meet three of the four bullet-pointed conditions and could be considered agricultural property as long as they replat into larger parcels.

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