

**HOUSE BILL NO. 1370**

Introduced by

Representatives Dosch, Hunskor, Kingsbury, L. Meier

1 A BILL for an Act to amend and reenact subsection 9 of section 57-02-08 of the North Dakota  
2 Century Code, relating to the property tax exemption for church property; and to provide an  
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-02-08 of the North Dakota Century  
6 Code is amended and reenacted as follows:

7 9. All real property, not exceeding ~~two~~five acres [~~81 hectare~~2.02 hectares] in extent,  
8 owned by any religious corporation or organization, upon which there is a building  
9 used for the religious services of the organization, or upon which there is a dwelling  
10 with usual outbuildings, intended and ordinarily used for the residence of the bishop,  
11 priest, rector, or other minister in charge of services, must be deemed to be property  
12 used exclusively for religious services, and exempt from taxation, whether the real  
13 property consists of one tract or more. The exemption for a building used for the  
14 religious services of the owner continues to be in effect if the building in whole, or in  
15 part, is rented to another otherwise tax-exempt corporation or organization, provided  
16 no profit is realized from the rent. All real property owned by any religious corporation  
17 or organization and used as a parking lot by persons attending religious services is  
18 exempt from taxation. All taxes assessed or levied on any of the property, while the  
19 property is used for religious purposes, are void.

20 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
21 December 31, 2010.