

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1300

Introduced by

Representatives K. Koppelman, Hatlestad, Heilman, Karls, B. Koppelman, Ruby, Streyle
Senators Larsen, Luick, Sitte

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 property of churches; and to provide ~~an~~
3 ~~effective date~~ for retroactive application.

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. a. All buildings ~~and land~~ owned by any religious corporation or organization and
8 used for the religious ~~services~~ purposes of the organization, and if on the same
9 parcel, dwellings with usual outbuildings, intended and ordinarily used for the
10 residence of the bishop, priest, rector, or other minister in charge of services,
11 land directly under and within the perimeter of those buildings, improved off-street
12 parking or reasonable landscaping or sidewalk area adjoining the main church
13 building, and up to a maximum of ~~two~~ five additional acres [~~.81 hectare~~ 2.02
14 hectares] must be deemed to be property used exclusively for religious
15 services ~~purposes~~, and exempt from taxation, whether the real property consists
16 of one tract or more. If the residence of the bishop, priest, rector, or other minister
17 in charge of services is located on property not adjacent to the church, that
18 residence with usual outbuildings and land on which it is located, up to two acres
19 [.81 hectare], is exempt from taxation.
- 20 b. The exemption for a building used for the religious services of the owner
21 continues to be in effect if the building in whole, or in part, is rented to another
22 otherwise tax-exempt corporation or organization, provided no profit is realized
23 from person if the rent ~~received is used for the religious purposes of the religious~~
24 corporation or organization.

1 **SECTION 2. ~~EFFECTIVE DATE~~RETROACTIVE APPLICATION.** This Act is retroactively
2 effective and applies for taxable years beginning after December 31, 2010. The board of county
3 commissioners may abate or refund taxes under this Act on its own motion or upon application
4 of a property owner under chapter 57-23.