

**FIRST ENGROSSMENT
with Senate Amendments
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 for
3 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 owned by any religious corporation or organization and used for the
8 religious services of the organization, and if on the same parcel, dwellings with
9 usual outbuildings, intended and ordinarily used for the residence of the bishop,
10 priest, rector, or other minister in charge of services, land directly under and
11 within the perimeter of those buildings, improved off-street parking or reasonable
12 landscaping or sidewalk area adjoining the main church building, and up to a
13 maximum of ~~two~~five additional acres [~~.81 hectare~~2.02 hectares] must be deemed
14 to be property used exclusively for religious services, and exempt from taxation,
15 whether the real property consists of one tract or more. If the residence of the
16 bishop, priest, rector, or other minister in charge of services is located on
17 property not adjacent to the church, that residence with usual outbuildings and
18 land on which it is located, up to two acres [.81 hectare], is exempt from taxation.

19 b. The exemption for a building used for the religious services of the owner
20 continues to be in effect if the building in whole, or in part, is rented to another
21 otherwise tax-exempt corporation or organization, provided no profit is realized
22 from the rent.

23 **SECTION 2. RETROACTIVE APPLICATION.** This Act is retroactively effective and applies
24 for taxable years beginning after December 31, 2010. The board of county commissioners may

Sixty-third
Legislative Assembly

- 1 abate or refund taxes under this Act on its own motion or upon application of a property owner
- 2 under chapter 57-23.