Sixty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1471

Introduced by

Representatives K. Koppelman, Bellew, Fisher, Hagert, Kading, Karls, Schauer, Toman

Senators Clemens, Kannianen

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 a property tax exemption for property of churches; and to provide an
3 effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

9. a. All buildings real property owned by any religious corporation or organization and
used for the religious purposes of the organization, and if on the same parcel,
dwellings with usual outbuildings, intended and ordinarily used for the residence
of the bishop, priest, rector, or other minister in charge of services, land directly
under and within the perimeter of those buildings, improved off-street parking or
reasonable landscaping or sidewalk area adjoining the main church building, and
up to a maximum of five additional acres [2.02 hectares] must be deemed to be
property used exclusively for religious purposes, and exempt from taxation,
whether the real property consists of one tract or more.

b. The parsonage and residence of the bishop, priest, rector, or other minister
in charge of services is located on property not adjacent to the church, that
residence, or other clergy, which is owned by the church, with usual outbuildings
and land on which it is located, up to two acres [.81 hectare], and not leased or
otherwise used with a view to profit, must be deemed to be property used
exclusively for religious purposes and is exempt from taxation.

b-c. Any real property owned by any religious corporation or organization and used to

further the religious purposes of the organization and not leased or otherwise
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used with a view to profit must be deemed to be property used exclusively for
religious purposes and exempt from taxation.

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

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after