

Introduced by

Representatives Delzer, Belter

Senators Freborg, B. Stenehjem

1 A BILL for an Act to amend and reenact subdivision g of subsection 1 of section 57-23-04 of the
2 North Dakota Century Code, relating to the abatement of ad valorem taxes when property is
3 destroyed or damaged by a natural disaster; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subdivision g of subsection 1 of section 57-23-04 of the
6 North Dakota Century Code is amended and reenacted as follows:

7 g. When any building, mobile home, structure, or other improvement has been
8 destroyed or ~~injured~~ damaged by fire, flood, ~~or~~ tornado, or other natural
9 disaster the abatement or refund must be granted only for that part of the year
10 remaining after the property was damaged or destroyed.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for all taxable years beginning
12 after December 31, 1998.