

**Fifty-sixth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Tuesday, the fifth day of January, one thousand nine hundred and ninety-nine**

HOUSE BILL NO. 1342  
(Representatives Delzer, Belter)  
(Senators Freborg, B. Stenehjem)

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

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

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

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

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

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1342.

House Vote:      Yeas    94      Nays    0      Absent    4

Senate Vote:    Yeas    48      Nays    0      Absent    1

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 1999.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 1999.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 1999,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State