

SENATE BILL NO. 2399

Introduced by

Senator O'Connell

1 A BILL for an Act to amend and reenact sections 40-19-03, 57-02-14, and 57-02-34 of the North
2 Dakota Century Code, relating to assessment of exempt property in certain cities; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 40-19-03 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **40-19-03. Return of assessment roll by city assessor.** When the assessment is
8 completed, and on or before the first day of April in each year, the city assessor shall return the
9 assessment roll to the city auditor. The city auditor of a city of five thousand or more population
10 may not accept the assessment roll unless it contains a schedule showing true and full
11 valuation assessments for all property exempt from property taxes in the city, except property of
12 the United States or a political subdivision or roads and road right of way owned by the state.

13 The assessment roll shall be open to the inspection of the public until the meeting of the board
14 of equalization of the municipality. The city auditor shall deliver the assessment roll to the
15 board of equalization of the municipality at its regular meeting.

16 **SECTION 2. AMENDMENT.** Section 57-02-14 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 **57-02-14. Valuation of real property exempt from taxation.** At the time of making
19 the assessment of real property, the assessor shall enter in a separate list each description of
20 property exempt by law and shall value it in the same manner as other property, designating in
21 each case to whom such property belongs and for what purpose used. This section does not
22 apply to property of the United States, ~~this state~~, or a political subdivision of this state, roads
23 and road right of way owned by the state, or farm buildings or farm residences exempt from
24 property taxes by law.

1 **SECTION 3. AMENDMENT.** Section 57-02-34 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **57-02-34. When and how assessment made.** The assessor shall perform the duties
4 required of the office during the twelve-month period prior to April first in the manner provided in
5 this section. The assessor shall determine both the true and full value as defined by law and
6 the assessed value of each tract or lot of real property listed for taxation, and shall enter those
7 values in separate columns, and the true and full value and assessed value of all improvements
8 and structures taxable thereon in separate columns, opposite such description of property, and
9 in another column shall show the total assessed value of the property by adding the totals of the
10 two previous assessed value columns.

11 The assessor in a city of five thousand or more population shall create a separate
12 schedule showing the true and full value of each parcel of property in the city which is exempt
13 from property taxes for the taxable year, except property of the United States or a political
14 subdivision or roads and road right of way owned by the state.

15 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
16 December 31, 2005.