

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 an
3 effective date.

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, and improved off-street parking ~~or~~ and
12 reasonable landscaping or sidewalk area adjoining~~and~~servicing the main church
13 building, ~~and up to a maximum of two additional acres [.81 hectare]~~ must be
14 deemed to be property used exclusively for religious services, and exempt from
15 taxation, whether the real property consists of one tract or more.

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

21 c. Any real property owned by any religious corporation or organization and used to
22 further the religious purposes of the organization and not leased or otherwise
23 used with a view to profit must be deemed to be property used exclusively for
24 religious purposes and exempt from taxation.

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

5 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
6 December 31, 2012.