

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED 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 and land owned by any religious corporation or organization and
8 used for the religious ~~services~~purposes of the organization, ~~and if on the same~~
9 ~~parcel, dwellings with usual outbuildings, intended and ordinarily used for the~~
10 ~~residence of the bishop, priest, rector, or other minister in charge of services,~~
11 ~~land directly under and within the perimeter of those buildings, improved off-street~~
12 ~~parking or reasonable landscaping or sidewalk area adjoining 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~~purposes, and
15 ~~exempt from taxation, whether the real property consists of one tract or more.~~
16 ~~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 ~~is exempt from taxation.~~

20 b. The exemption for a building used for the religious services of the owner
21 continues to be in effect if the building in whole, or in part, is rented to another
22 otherwise tax-exempt corporation or organization, ~~provided no profit is realized~~
23 ~~from person if the rent received is used for the religious purposes of the religious~~
24 corporation or organization.

1 **SECTION 2. EFFECTIVE DATE.** This Act is retroactively effective and applies for taxable
2 years beginning after December 31, 2010. The board of county commissioners may abate or
3 refund taxes under this Act on its own motion or upon application of a property owner under
4 chapter 57-23.