

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~~ for retroactive application.

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~~ five additional acres [~~.81 hectare~~ 2.02  
14 hectares] must be deemed to be property used exclusively for religious  
15 ~~services~~ purposes, and exempt from taxation, whether the real property consists  
16 of one tract or more. If the residence of the bishop, priest, rector, or other minister  
17 in charge of services is located on property not adjacent to the church, that  
18 residence with usual outbuildings and land on which it is located, up to two acres  
19 [.81 hectare], is exempt from taxation.

20 b. The exemption for a building used for the religious ~~services~~ purposes 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~~RETROACTIVE APPLICATION.** This Act is retroactively  
2 effective and applies for taxable years beginning after December 31, 2010. The board of county  
3 commissioners may abate or refund taxes under this Act on its own motion or upon application  
4 of a property owner under chapter 57-23.