

**FIRST ENGROSSMENT
with Conference Committee Amendments
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 for
3 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 owned by any religious corporation or organization and used for the
8 religious ~~services~~purposes of the organization, and if on the same parcel,
9 dwellings with usual outbuildings, intended and ordinarily used for the residence
10 of the bishop, priest, rector, or other minister in charge of services, land directly
11 under and within the perimeter of those buildings, improved off-street parking or
12 reasonable landscaping or sidewalk area adjoining the main church building, and
13 up to a maximum of ~~two~~five additional acres [~~.81 hectare~~2.02 hectares] 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. If
16 the residence of the bishop, priest, rector, or other minister in charge of services
17 is located on property not adjacent to the church, that residence with usual
18 outbuildings and land on which it is located, up to two acres [.81 hectare], is
19 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 the rent.

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