30035.0100

Fifty-eighth Legislative Assembly of North Dakota FIRST DRAFT:
Prepared by the Legislative Council staff for the Taxation Committee

April 2002

Introduced by

- 1 A BILL for an Act to amend and reenact section 40-23-22.1 of the North Dakota Century Code,
- 2 relating to city flood control special assessments on state property used for private commercial
- 3 purposes; and to provide an effective date.

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

- 5 **SECTION 1. AMENDMENT.** Section 40-23-22.1 of the North Dakota Century Code is 6 amended and reenacted as follows:
- 7 40-23-22.1. City flood control special assessment exemption for state property -
- 8 <u>Limitations</u>. Notwithstanding any other provision of law, property of the state in a city subject
- 9 to this section is exempt from special assessments levied for flood control purposes. Upon
- 10 request by the governing body of the city, the exemption under this section may be completely
- 11 or partially waived by majority vote of the budget section of the legislative council. A city is
- 12 subject to the exemption under this section in recognition of state financial assistance for flood
- 13 control provided to the city pursuant to section 61-02.1-01 or other appropriation or commitment
- 14 of state funds.
- The exemption under this section does not apply to property, including structures,
- 16 fixtures, improvements, or land, owned or leased by a private for-profit entity and used by it for
- 17 <u>commercial purposes.</u>
- 18 **SECTION 2. EFFECTIVE DATE.** This Act is effective for special assessment
- 19 installments confirmed after July 31, 2003.