

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2407

Introduced by

Senators O'Connell, Freborg

Representatives Galvin, Hunsakor, L. Meier

1 A BILL for an Act to create and enact a new section to chapter 57-02 of the North Dakota
2 Century Code, relating to school district approval for exemption of school district property taxes
3 by a city or county; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-02 of the North Dakota Century Code is
6 created and enacted as follows:

7 **School district approval required for property tax exemption from school district**
8 **levies.** Notwithstanding any other provision of law, a property tax exemption granted by a city
9 or county governing body under chapter 40-57.1 or 57-02.2 or subsection 35, 36, 37, or 38 of
10 section 57-02-08 does not apply to property taxes levied by a school district unless the school
11 board of that school district has approved that exemption by a majority vote. A school board
12 may approve a full or partial exemption of property taxes levied by that school district under this
13 section.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for property tax exemptions
15 approved or extended after June 30, 2005.