

Fifty-ninth  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1318

Introduced by

Representatives Onstad, Conrad, Kempenich, Mueller

Senator Warner

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 payments in lieu of taxes for housing authority or tribal housing  
3 authority property in certain cities; to provide an appropriation; 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 **Payments in lieu of taxes for housing authority and tribal housing authority**  
8 **property.** A city in which the taxable value of housing authority and tribal housing authority  
9 property, if it were subject to taxation, would be twenty percent or more of the taxable valuation  
10 of all property within the city is eligible for payments in lieu of taxes under this section. By  
11 March first of each year, an eligible city shall certify to the tax commissioner for the most recent  
12 taxable year the taxable valuation of property in the city and the taxable valuation of housing  
13 authority or tribal housing authority property in the city if it were subject to taxation. The city mill  
14 rate for the most recent taxable year is to be applied to the taxable value of property of housing  
15 authorities or tribal housing authorities as certified under this section and the resulting amount,  
16 after deduction of any other payments in lieu of taxes to the city for property of housing  
17 authorities or tribal housing authorities for the most recent taxable year, must be paid by April  
18 first of the current year as payments in lieu of taxes by the tax commissioner to the city.

19 **SECTION 2. APPROPRIATION.** There is appropriated out of any moneys in the  
20 general fund in the state treasury, not otherwise appropriated, the sum of \$200,000, or so much  
21 of the sum as may be necessary, to the tax commissioner for the purpose of payments in lieu of  
22 taxes to cities under section 1 of this Act, for the biennium beginning July 1, 2005, and ending  
23 June 30, 2007.

- 1           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2   December 31, 2004, and payments in lieu of taxes to be made beginning in 2006.