

Fifty-ninth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2407

Introduced by

Senators O'Connell, Freborg

Representatives Galvin, Hunskor, 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 section 57-02-08 does not apply
10 to property taxes levied by a school district unless the school board of that school district has
11 approved that exemption by a majority vote. A school board may approve a full or partial
12 exemption of property taxes levied by that school district under this section.

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