

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2361**

Introduced by

Senators Robinson, Heckaman, Oehlke

Representative Metcalf

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota  
2 Century Code, relating to property tax exemptions for property renovation costs; and to provide  
3 an effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code  
6 is created and enacted as follows:

7 The dollar amount of the increase in the true and full value of property which is  
8 attributable to renovation of the property, exclusive of the land on which it is  
9 situated, is exempt from taxation for up to five taxable years after the taxable year  
10 in which the renovation is completed if the governing body of the city, for property  
11 within city limits, or the governing body of the county, for property outside city  
12 limits, has approved the exemption of property renovations under this subsection  
13 by resolution. A resolution adopted under this subsection may be rescinded or  
14 amended at any time. The governing body of the city or county may limit or  
15 impose conditions upon exemptions under this subsection, including limitations on  
16 the time during which an exemption is allowed. For purposes of this subsection:  
17 a. To qualify for the exemption, the renovation must involve a minimum expense  
18 of twenty-five thousand dollars or twenty-five percent of the true and full  
19 valuation of the structure prior to the renovation, whichever amount is greater.  
20 b. Allowable renovation expenses include the cost of materials and labor for  
21 siding; windows; doors; insulation; fixtures; flooring; cabinetry; appliances; an  
22 addition to the structure; and heating, air, and mechanical systems but do not  
23 include carpeting, window treatments, furnishings, and decoration.

1           **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
2   December 31, 2008.