

Sixty-first  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2239

Introduced by

Senators Cook, Flakoll, Seymour

Representatives Boehning, Dosch, Glassheim

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 assessments for new construction; and to provide an  
3 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       a. New single-family residential property, exclusive of the land on which it is  
8       situated, is exempt from assessment for the taxable year in which  
9       construction began and the next two taxable years, if the property remains  
10       unoccupied and all of the following conditions are met:
- 11       (1) The governing body of the city, for property within city limits, or the  
12       governing body of the county, for property outside city limits, has  
13       approved the exemption of property under this subsection by  
14       resolution. A resolution adopted under this subsection may be  
15       rescinded or amended at any time. The governing body of the city or  
16       county may limit or impose conditions upon exemptions under this  
17       subsection, including limitations on the time during which an exemption  
18       is allowed.
- 19       (2) Special assessments and taxes on the property upon which the  
20       residence is situated are not delinquent.
- 21       b. A builder is eligible for exemption of no more than ten properties under this  
22       subsection in a taxable year within each jurisdiction that has approved the  
23       exemption under this subsection. For purposes of this subsection, "builder"  
24       includes an individual who builds that individual's own residence.

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