

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Keiser

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 property taxation of certain otherwise exempt property for the cost of
3 fire, law enforcement, and emergency services; 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 **Fire, law enforcement, and emergency service levy against certain exempt**
8 **properties.** The governing body of the city, for property within city limits, or of the county, for
9 property outside city limits, may impose property tax levies at a rate not exceeding the rate of
10 those levies against other taxable property in the taxing district for the cost of fire, law
11 enforcement, and emergency services furnished by the city or county in which the property is
12 located. Properties subject to taxes levied under this section are properties otherwise exempt
13 under subsection 8, 11, 14, or 31 of section 57-02-08.

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