

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Holmberg

(Approved by the Delayed Bills Committee)

1 A BILL for an Act to amend and reenact section 40-23-07 of the North Dakota Century Code,
2 relating to exemption of cemetery property from special assessment; and to provide an effective
3 date.

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

5 **SECTION 1. AMENDMENT.** Section 40-23-07 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **40-23-07. Determination of special assessments by commission - Political**

8 **subdivisions not exempt.** Whenever the commission makes any special assessment, the
9 commission shall determine the particular lots and parcels of land which, in the opinion of the
10 commission, will be especially benefited by the construction of the work for which the
11 assessment is to be made. The commission shall determine the amount in which each of the
12 lots and parcels of land will be especially benefited by the construction of the work for which
13 such special assessment is to be made, and shall assess against each of such lots and parcels
14 of land such sum, not exceeding the benefits, as ~~shall be~~ is necessary to pay its just proportion
15 of the total cost of such work, or of the part thereof which is to be paid by special assessment,
16 including all expenses incurred in making such assessment and publishing necessary notices
17 with reference thereto and the per diem of the commission. However, as an alternative to the
18 procedure ~~heretofore~~ provided in this section, the special assessment commission may, in its
19 discretion, determine and allocate the cost of special assessments in accordance with the
20 method provided for in chapter 40-23.1. Property owned by a nonprofit entity and used
21 exclusively as a cemetery, is exempt from assessment or collection of special assessments for
22 benefits conferred under this chapter. Benefited property belonging to counties, cities, school
23 districts, park districts, and townships ~~shall be~~ is not be exempt from such assessment, and such
24 public corporations whose property is so assessed shall provide for the payment of such

- 1 assessments, installments thereof and interest thereon, by the levy of taxes according to law.
- 2 Nothing in this section ~~shall~~ may be deemed to amend other provisions of law with reference to
- 3 the levy of assessments on property sold for delinquent taxes.
- 4 **SECTION 2. EFFECTIVE DATE.** This Act is effective for assessment or collection of
- 5 special assessments regardless of the date of the assessment.