

Sixty-first  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO.

Introduced by

Representative 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 a property tax exemption for unsold and unoccupied residential  
3 property still owned by the builder; and to provide an effective.

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 New single-family residential property, exclusive of the land on which it is situated,  
8 is exempt from taxation for the taxable year in which construction is completed and  
9 the following taxable year if all of the following conditions are met:

10 a. The governing body of the city, for property within the city limits, or the  
11 governing body of the county, for property outside city limits, has approved  
12 the exemption of property under this subsection by resolution. A resolution  
13 adopted under this subsection may be rescinded or amended at any time. The  
14 governing body of the city or county may limit or impose conditions upon  
15 exemptions under this subsection, including limitations on the time during  
16 which an exemption is allowed.

17 b. Special assessments and taxes on the property upon which the residents is  
18 situated are not delinquent.

19 c. The property is unoccupied and still owned by the builder.

20 d. The builder has filed a claim for the exemption under this section with the  
21 county auditor, on a form provided by the county auditor, identifying each  
22 partial of property for which the builder claims the exemption. A claim of the  
23 exemption under this subsection must be filed by the end of the taxable year  
24 in which construction is completed on the property. A builder may file claims

1                   for exemption of no more than ten properties under this subsection in a county  
2                   in a taxable year.

3           e.   If a property is sold or occupied during the time the exemption under this  
4               subsection would otherwise apply, the buyer or builder is ineligible for the  
5               exemption and the property is subject to property taxes from the date of sale or  
6               occupancy.

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