

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Froseth

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 political subdivision approval for exemption of property taxes by a city
3 or county; 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 **Taxing entity approval required for property tax exemption from property tax**
8 **levies.** Notwithstanding any other provision of law, a property tax exemption granted by a city
9 or county governing body under chapter 40-57.1 or 57-02.2 or subsection 35, 36, 37, or 38 of
10 section 57-02-08 does not apply to property taxes levied by any political subdivision unless the
11 subdivision's governing board has approved that exemption by a majority vote. A political
12 subdivision board may approve a full or partial exemption of property taxes levied by that
13 political subdivision under this section.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for property tax exemptions
15 approved or extended after June 30, 2009.