

**FIRST ENGROSSMENT
with House Amendments**

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2441

Introduced by

Senators Holmberg, Schneider

Representative Dahl

(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 treatment of nonprofit cemetery property for special assessment purposes; to
3 provide a statement of legislative intent; to provide an effective date; and to declare an
4 emergency.

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

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

8 **40-23-07. Determination of special assessments by commission - Political**
9 **subdivisions not exempt.** Whenever the commission makes any special assessment, the
10 commission shall determine the particular lots and parcels of land which, in the opinion of the
11 commission, will be especially benefited by the construction of the work for which the
12 assessment is to be made. The commission shall determine the amount in which each of the
13 lots and parcels of land will be especially benefited by the construction of the work for which
14 such special assessment is to be made, and shall assess against each of such lots and parcels
15 of land such sum, not exceeding the benefits, as ~~shall be~~ is necessary to pay its just proportion
16 of the total cost of such work, or of the part thereof which is to be paid by special assessment,
17 including all expenses incurred in making such assessment and publishing necessary notices
18 with reference thereto and the per diem of the commission. However, as an alternative to the
19 procedure ~~heretofore~~ provided in this section, the special assessment commission may, in its
20 discretion, determine and allocate the cost of special assessments in accordance with the
21 method provided for in chapter 40-23.1. Property owned by a nonprofit entity and used
22 exclusively as a cemetery is exempt from collection of special assessments for benefits
23 conferred under this title and the city in which such property is located shall provide for the
24 payment of special assessments, installments, and interest against such property by the levy of

1 taxes according to law or by payment from other funds available to the city which are derived
2 from sources other than special assessments. Benefited property belonging to counties, cities,
3 school districts, park districts, and townships ~~shall~~ is not ~~be~~ exempt from such assessment, and
4 such public corporations whose property is so assessed shall provide for the payment of such
5 assessments, installments thereof and interest thereon, by the levy of taxes according to law.
6 Nothing in this section ~~shall~~ may be deemed to amend other provisions of law with reference to
7 the levy of assessments on property sold for delinquent taxes.

8 **SECTION 2. LEGISLATIVE INTENT.** It is the intent of the sixty-first legislative
9 assembly by enactment of this Act to provide for payment of special assessments against
10 nonprofit cemetery property, including outstanding unpaid obligations, through levy of general
11 property taxes within the city in recognition of the public benefit provided by operation of
12 nonprofit cemeteries.

13 **SECTION 3. EFFECTIVE DATE.** This Act is effective for collection of special
14 assessments regardless of the date of the assessment.

15 **SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.