

HOUSE BILL NO. 1246

Introduced by

Representatives Weisz, Belter

Senator Hogue

1 A BILL for an Act to amend and reenact subsection 9 of section 57-02-08 of the North Dakota
2 Century Code, relating to the property tax exemption for church property; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-02-08 of the North Dakota Century
6 Code is amended and reenacted as follows:

7 9. All real property, ~~not exceeding two~~ twenty acres ~~[.81 hectare]~~ [8.09 hectares] ~~in extent,~~
8 ~~that does not produce any revenue which is owned by a religious corporation or~~
9 ~~organization and all real property~~ owned by any religious corporation or organization,
10 upon which there is a building used for the religious services of the organization, or
11 upon which there is a dwelling with usual outbuildings, intended and ordinarily used for
12 the residence of the bishop, priest, rector, or other minister in charge of services, must
13 be deemed to be property used exclusively for religious services, and exempt from
14 taxation, whether the real property consists of one tract or more. The exemption for a
15 building used for the religious services of the owner continues to be in effect if the
16 building in whole, or in part, is rented to another otherwise tax-exempt corporation or
17 organization, provided no profit is realized from the rent. All real property owned by
18 any religious corporation or organization and used as a parking lot by persons
19 attending religious services is exempt from taxation. All taxes assessed or levied on
20 any of the property, while the property is used for religious purposes, are void.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2010.