

January 28, 2011

PROPOSED AMENDMENTS TO SENATE BILL NO. 2189

Page 1, line 3, after "exemption" insert "; to repeal subsection 7 of 57-02-08 of the North Dakota Century Code, relating to a property tax exemption for church property"

Page 1, replace lines 5 through 19 with:

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

9. ~~All real property, not exceeding two acres [.81 hectare] in extent, owned by any religious corporation or organization, upon which there is a building used for the religious services of the organization, or upon which there is a dwelling with usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector, or other minister in charge of services, buildings owned by any religious corporation or organization and used for the religious services of the organization, or, if on the same parcel, dwellings with usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector, or other minister in charge of services, land directly under and within the perimeter of those buildings, and up to a maximum of five additional acres [2.02 hectares] of area used for parking or reasonable landscaping or sidewalk area adjoining the main church building must be deemed to be property used exclusively for religious services, and exempt from taxation, whether the real property consists of one tract or more. If the residence of the bishop, priest, rector, or other minister in charge of services is located on property not adjacent to the church, that residence with usual outbuildings and land on which it is located, up to two acres [.81 hectare], is exempt from taxation. The exemption for a building used for the religious services of the owner continues to be in effect if the building in whole, or in part, is rented to another otherwise tax-exempt corporation or organization, provided no profit is realized from the rent. All real property owned by any religious corporation or organization and used as a parking lot by persons attending religious services is exempt from taxation. All taxes assessed or levied on any of the property, while the property is used for religious purposes, are void.~~

SECTION 2. REPEAL. Subsection 7 of section 57-02-08 of the North Dakota Century Code is repealed."

Renumber accordingly