

Sixty-second  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2189**

Introduced by

Senator Kilzer

Representative Klemin

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 acreage of church property eligible for the church property tax  
3 exemption; to repeal subsection 7 of section 57-02-08 of the North Dakota Century Code,  
4 relating to a property tax exemption for church property; and to provide an effective date.

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

6 ~~SECTION 1. AMENDMENT. Subsection 9 of section 57-02-08 of the North Dakota Century~~  
7 ~~Code is amended and reenacted as follows:~~  
8 ~~9. All real property, not exceeding two~~~~twenty~~ ~~acres~~ ~~[.81 hectare~~~~8.09 hectares]~~ ~~in~~  
9 ~~extent, owned by any religious corporation or organization, upon which there is a~~  
10 ~~building used for the religious services of the organization, or upon which there is a~~  
11 ~~dwelling with usual outbuildings, intended and ordinarily used for the residence of the~~  
12 ~~bishop, priest, rector, or other minister in charge of services, must be deemed to be~~  
13 ~~property used exclusively for religious services, and exempt from taxation, whether the~~  
14 ~~real property consists of one tract or more. The exemption for a building used for the~~  
15 ~~religious services of the owner continues to be in effect if the building in whole, or in~~  
16 ~~part, is rented to another otherwise tax-exempt corporation or organization, provided~~  
17 ~~no profit is realized from the rent. All real property owned by any religious corporation~~  
18 ~~or organization and used as a parking lot by persons attending religious services is~~  
19 ~~exempt from taxation. All taxes assessed or levied on any of the property, while the~~  
20 ~~property is used for religious purposes, are void.~~

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

23 9. All ~~real property, not exceeding two acres~~ ~~[.81 hectare]~~ ~~in extent, owned by any~~  
24 ~~religious corporation or organization, upon which there is a building used for the~~

1 ~~religious services of the organization, or upon which there is a dwelling with usual~~  
2 ~~outbuildings, intended and ordinarily used for the residence of the bishop, priest,~~  
3 ~~rector, or other minister in charge of services,~~ buildings owned by any religious  
4 corporation or organization and used for the religious services of the organization, or, if  
5 on the same parcel, dwellings with usual outbuildings, intended and ordinarily used for  
6 the residence of the bishop, priest, rector, or other minister in charge of services, land  
7 directly under and within the perimeter of those buildings, and up to a maximum of five  
8 additional acres [2.02 hectares] of area used for parking or reasonable landscaping or  
9 sidewalk area adjoining the main church building must be deemed to be property used  
10 exclusively for religious services, and exempt from taxation, whether the real property  
11 consists of one tract or more. If the residence of the bishop, priest, rector, or other  
12 minister in charge of services is located on property not adjacent to the church, that  
13 residence with usual outbuildings and land on which it is located, up to two acres  
14 [.81 hectare], is exempt from taxation. The exemption for a building used for the  
15 religious services of the owner continues to be in effect if the building in whole, or in  
16 part, is rented to another otherwise tax-exempt corporation or organization, provided  
17 no profit is realized from the rent. ~~All real property owned by any religious corporation~~  
18 ~~or organization and used as a parking lot by persons attending religious services is~~  
19 ~~exempt from taxation. All taxes assessed or levied on any of the property, while the~~  
20 ~~property is used for religious purposes, are void.~~

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

23 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
24 December 31, 2010.