

Sixty-third  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1300**

Introduced by

Representatives K. Koppelman, Hatlestad, Heilman, Karls, B. Koppelman, Ruby, Streyle

Senators Larsen, Luick, Sitte

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 property of churches; 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. a. All buildings and land owned by any religious corporation or organization and  
8 used for the religious servicespurposes of the organization, ~~and if on the same~~  
9 ~~parcel, dwellings with usual outbuildings, intended and ordinarily used for the~~  
10 ~~residence of the bishop, priest, rector, or other minister in charge of services,~~  
11 ~~land directly under and within the perimeter of those buildings, and improved off-~~  
12 ~~street parking or~~ and reasonable landscaping or sidewalk area adjoining ~~serving~~  
13 ~~the main church building, and up to a maximum of two additional acres [.81~~  
14 ~~hectare]~~ must be deemed to be property used exclusively for religious  
15 servicespurposes, and exempt from taxation, whether the real property consists  
16 of one tract or more.

17 ~~b. If the residence of the bishop, priest, rector, or other minister in charge of~~  
18 ~~services is located on property not adjacent to the church, that residence with~~  
19 ~~usual outbuildings and land on which it is located, up to two acres [.81 hectare],~~  
20 ~~and not leased or otherwise used with a view to profit, must be deemed to be~~  
21 ~~property used exclusively for religious purposes and is exempt from taxation.~~  
22 ~~c. Any real property owned by any religious corporation or organization and used to~~  
23 ~~further the religious purposes of the organization and not leased or otherwise~~

1                   ~~used with a view to profit must be deemed to be property used exclusively for~~  
2                   ~~religious purposes and exempt from taxation.~~

3           d.b.   The exemption for a building used for the religious services of the owner  
4                   continues to be in effect if the building in whole, or in part, is rented to another  
5                   ~~otherwise tax-exempt corporation or organization, provided no profit is realized~~  
6                   ~~from person if~~ the rent received is used for the religious purposes of the religious  
7                   corporation or organization.

8           **SECTION 2. EFFECTIVE DATE.** This Act is retroactively effective and applies for taxable  
9                   years beginning after December 31, ~~2012~~2010. The board of county commissioners may abate  
10                  or refund taxes under this Act on its own motion or upon application of a property owner under  
11                  chapter 57-23.