

Fifty-eighth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2052

Introduced by

Legislative Council

(Taxation Committee)

1 A BILL for an Act to amend and reenact section 40-23-22.1 of the North Dakota Century Code,
2 relating to city flood control special assessments on privately owned structures, fixtures, and
3 improvements, used for private commercial purposes, which are located on state-owned land;
4 and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Section 40-23-22.1 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **40-23-22.1. City flood control special assessment exemption for state property -**
9 **Limitations.**

10 1. Notwithstanding any other provision of law, property of the state in a city subject to
11 this section is exempt from special assessments levied for flood control purposes.
12 Upon request by the governing body of the city, the exemption under this section
13 may be completely or partially waived by majority vote of the budget section of the
14 legislative council. A city is subject to the exemption under this section in
15 recognition of state financial assistance for flood control provided to the city
16 pursuant to section 61-02.1-01 or other appropriation or commitment of state
17 funds.

18 2. The exemption under this section does not apply to any privately owned structure,
19 fixture, or improvement located on state-owned land if the structure, fixture, or
20 improvement is used for commercial purposes unless the structure, fixture, or
21 improvement is primarily used for athletic or educational purposes at a state
22 institution of higher education. An assessment allowed under this subsection must
23 be based on the square footage or front footage of the land occupied by the

1 structure, fixture, or improvement and made against the structure, fixture, or
2 improvement and not against the land on which it is located.

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for special assessment
4 installments confirmed after July 31, 2003.