Fifty-ninth Legislative Assembly of North Dakota

HOUSE BILL NO. 1318

Introduced by

Representatives Onstad, Conrad, Kempenich, Mueller

Senator Warner

1 A BILL for an Act to create and enact a new section to chapter 57-02 of the North Dakota

2 Century Code, relating to payments in lieu of taxes for housing authority or tribal housing

3 authority property in certain cities; to provide an appropriation; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-02 of the North Dakota Century Code is 6 created and enacted as follows:

7 Payments in lieu of taxes for housing authority and tribal housing authority

8 **property.** A city in which the taxable value of housing authority and tribal housing authority property, if it were subject to taxation, would be twenty percent or more of the taxable valuation 9 10 of all property within the city is eligible for payments in lieu of taxes under this section. By 11 March first of each year, an eligible city shall certify to the tax commissioner the taxable 12 valuation of property in the city and the taxable valuation of housing authority or tribal housing 13 authority property in the city if it were subject to taxation. The city mill rate for the most recent 14 taxable year is to be applied to the taxable value of property of housing authorities or tribal 15 housing authorities as certified under this section and the resulting amount, after deduction of 16 any other payments in lieu of taxes to the city for property of housing authorities or tribal 17 housing authorities, must be paid by April first of that year as payments in lieu of taxes by the 18 tax commissioner to the city.

SECTION 2. APPROPRIATION. There is appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, the sum of \$200,000, or so much of the sum as may be necessary, to the tax commissioner for the purpose of payments in lieu of taxes to cities under section 1 of this Act, for the biennium beginning July 1, 2005, and ending June 30, 2007. Fifty-ninth Legislative Assembly

- 1 SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after
- 2 December 31, 2004, and payments in lieu of taxes to be made beginning in 2006.