

Introduced by

1 A BILL for an Act to amend and reenact section 57-06-14.1 of the North Dakota Century Code,  
2 relating to taxable valuation of centrally assessed wind turbine electric generators.

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

4 **SECTION 1. AMENDMENT.** Section 57-06-14.1 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-06-14.1. Taxable valuation of centrally assessed wind turbine electric**  
7 **generators.** A centrally assessed wind turbine electric generation unit with a nameplate  
8 generation capacity of one hundred kilowatts or more on which construction is completed  
9 before January 1, ~~2014~~ 2015, must be valued at three percent of assessed value to determine  
10 taxable valuation of the property except:

11 1. A centrally assessed wind turbine electric generation unit with a nameplate  
12 generation capacity of one hundred kilowatts or more, for which a purchased  
13 power agreement ~~has been~~ was executed after April 30, 2005, and before  
14 January 1, 2006, and construction ~~is~~ was completed after April 30, 2005, and  
15 before July 1, 2006, must be valued at one and one-half percent of assessed value  
16 to determine taxable valuation of the property for the duration of the initial  
17 purchased power agreement for the generation unit; and

18 2. A centrally assessed wind turbine electric generation unit with a nameplate  
19 generation capacity of one hundred kilowatts or more, on which construction is  
20 completed after June 30, 2006, and before January 1, ~~2014~~ 2015, must be valued  
21 at one and one-half percent of assessed value to determine taxable valuation of  
22 the property.