

**FIRST ENGROSSMENT  
with House Amendments**

Sixty-first  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2239**

Introduced by

Senators Cook, Flakoll, Seymour

Representatives Boehning, Dosch, Glassheim

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota  
2 Century Code, relating to property tax assessments for new construction; and to provide an  
3 effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code  
6 is created and enacted as follows:

7 a. New single-family residential property, exclusive of the land on which it is  
8 situated, is exempt from assessment for the taxable year in which  
9 construction began and the next two taxable years, if the property remains  
10 owned by the builder, remains unoccupied, and all of the following conditions  
11 are met:

12 (1) The governing body of the city, for property within city limits, or the  
13 governing body of the county, for property outside city limits, has  
14 approved the exemption of property under this subsection by  
15 resolution. A resolution adopted under this subsection may be  
16 rescinded or amended at any time. The governing body of the city or  
17 county may limit or impose conditions upon exemptions under this  
18 subsection, including limitations on the time during which an exemption  
19 is allowed.

20 (2) Special assessments and taxes on the property upon which the  
21 residence is situated are not delinquent.

22 b. A builder is eligible for exemption of no more than ten properties under this  
23 subsection in a taxable year within each jurisdiction that has approved the

1                    exemption under this subsection. For purposes of this subsection, "builder"  
2                    includes an individual who builds that individual's own residence.

3                    **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
4                    December 31, 2008.