

Introduced by

1 A BILL for an Act to create and enact a new section to chapter 57-13 of the North Dakota
2 Century Code, relating to appeals to the state board of equalization of certain property tax
3 exemptions for new and expanding businesses granted by a city or county; and to provide an
4 effective date.

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

6 **SECTION 1.** A new section to chapter 57-13 of the North Dakota Century Code is created
7 and enacted as follows:

8 **Appeals of city or county property tax exemptions for new or expanding business**
9 **property.**

10 The state board of equalization may hear and decide an appeal by a property taxpayer of a
11 city or county of the decision of the governing body of that city or county to grant a property tax
12 exemption or option to make payments in lieu of taxes under chapter 40-57.1.

13 The state board of equalization may order a city or county to withdraw or reduce the benefit
14 of a property tax exemption or option to make payments in lieu of taxes under chapter 40-57.1
15 as a result of an appeal under this section only if:

- 16 1. The governing body or the applicant and recipient have not complied with any
17 statutory requirement of chapter 40-57.1 in connection with the benefit granted; or
- 18 2. The governing body's decision to grant the property tax exemption or option to make
19 payments in lieu of taxes was arbitrary and capricious.

20 The proceedings of the city or county governing body are presumed to have been conducted in
21 compliance with chapter 40-57.1 for purposes of this section and the burden of proof in an
22 appeal under this section is upon the appellant to rebut the presumption.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for appeals of a property tax
2 exemption or option to make payments in lieu of taxes under chapter 40-57.1 granted after
3 July 31, 2013.