

Introduced by

Legislative Management

(Taxation Committee)

1 A BILL for an Act to amend and reenact subsection 8 of section 57-02-08 of the North Dakota
2 Century Code, relating to exclusion of certain subsidized rental property from the property tax
3 exemption for property used for charitable or other public purposes; and to provide an effective
4 date.

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

6 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-02-08 of the North Dakota Century
7 Code is amended and reenacted as follows:

8 8. All buildings belonging to institutions of public charity, including public hospitals and
9 nursing homes licensed pursuant to section 23-16-01 under the control of religious or
10 charitable institutions, used wholly or in part for public charity, together with the land
11 actually occupied by such institutions not leased or otherwise used with a view to
12 profit, ~~and this.~~

13 a. The exemption provided by this subsection includes any dormitory, dwelling, or
14 residential-type structure, together with necessary land on which such structure is
15 located, owned by a religious or charitable organization recognized as tax
16 exempt under section 501(c)(3) of the United States Internal Revenue Code
17 which is occupied by members of said organization who are subject to a religious
18 vow of poverty and devote and donate substantially all of their time to the
19 religious or charitable activities of the owner.

20 b. For purposes of this subsection and section 5 of article X of the Constitution of
21 North Dakota, property is not used wholly or in part for public charity or charitable
22 or other public purposes if that property is residential rental units leased to
23 tenants based on income levels that enable the owner to receive a federal
24 low-income housing income tax credit.

- 1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2 December 31, 2010.