

Introduced by

Representatives Wrangham, S. Meyer, Damschen

Senators Miller, Oehlke, Murphy

1 A BILL for an Act to amend and reenact sections 40-23-07 and 40-23.1-01 of the North Dakota
2 Century Code, relating to prohibition of imposition of special assessments against agricultural
3 property; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 40-23-07 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **40-23-07. Determination of special assessments by commission - Political**
8 **subdivisions not exempt.**

9 Whenever the commission makes any special assessment, the commission shall determine
10 the particular lots and parcels of land which, in the opinion of the commission, will be especially
11 benefited by the construction of the work for which the assessment is to be made. The
12 commission shall determine the amount in which each of the lots and parcels of land will be
13 especially benefited by the construction of the work for which such special assessment is to be
14 made, and shall assess against each of such lots and parcels of land such sum, not exceeding
15 the benefits, as is necessary to pay its just proportion of the total cost of such work, or of the
16 part thereof which is to be paid by special assessment, including all expenses incurred in
17 making such assessment and publishing necessary notices with reference thereto and the per
18 diem of the commission. However, as an alternative to the procedure provided in this section,
19 the special assessment commission may, in its discretion, determine and allocate the cost of
20 special assessments in accordance with the method provided for in chapter 40-23.1. Property
21 owned by a nonprofit entity and used exclusively as a cemetery is exempt from collection of
22 special assessments for benefits conferred under this title and the city in which such property is
23 located shall provide for the payment of special assessments, installments, and interest against
24 such property by the levy of taxes according to law or by payment from other funds available to

1 the city which are derived from sources other than special assessments. Agricultural property,
2 as defined in section 57-02-01 but not including greenhouses or nurseries, is exempt from
3 assessment and collection of special assessments for benefits conferred under this title.
4 Benefited property belonging to counties, cities, school districts, park districts, and townships is
5 not exempt from such assessment, and such public corporations whose property is so
6 assessed shall provide for the payment of such assessments, installments thereof and interest
7 thereon, by the levy of taxes according to law. Nothing in this section may be deemed to amend
8 other provisions of law with reference to the levy of assessments on property sold for delinquent
9 taxes.

10 **SECTION 2. AMENDMENT.** Section 40-23.1-01 of the North Dakota Century Code is
11 amended and reenacted as follows:

12 **40-23.1-01. Improvement district - All property to be assessed - Basis.**

13 All property included within the limits of a local improvement district shall be considered to
14 be the property specially benefited by the local improvement and shall be the property to be
15 assessed to pay the cost and expense thereof or such part thereof as may be chargeable
16 against the property specially benefited. Agricultural property, as defined in section 57-02-01 but
17 not including greenhouses or nurseries, is exempt from assessment and collection of special
18 assessments for benefits conferred under this title. The cost and expense shall be assessed
19 upon all the property in accordance with the special benefits conferred thereon in proportion to
20 area and distance back from the marginal line of the public way or area improved.

21 **SECTION 3. EFFECTIVE DATE.** This Act is effective for special assessments levied after
22 July 31, 2011.