

Introduced by

Representatives Zaiser, Delmore, S. Kelsh, S. Meyer

Senator Nelson

1 A BILL for an Act to create and enact a new section to chapter 57-64 of the North Dakota
2 Century Code, relating to allocation by landlords to renters of property tax relief benefits to the
3 rental property; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-64 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Allocation by landlord of property tax relief.**

8 The lessor of residential property or commercial property containing living accommodations
9 of four or more separate family units shall allocate payments to provide property tax relief to
10 lessorslessees of the property who reside in the property on December thirty first of during the
11 taxable year for which the lessor received the property tax relief. Payments to lessees who
12 reside in the property at the end of the taxable year must be made by the following March first.
13 Lessees who do not reside in the property at the end of the taxable year but who paid the rent
14 for a unit in the property for at least one month during the taxable year are entitled to a property
15 tax relief allocation under this section, upon providing the lessor a written request for the
16 allocation and an address to which the allocation should be sent. The allocation to a
17 lessorlessee must be a percentage of the total amount of benefit received in property tax relief
18 for the property under this chapter equal to the percentage the rent paid by the lessorlessee is
19 of all rent paid by all lessorslessees of the property during the taxable year.

20 A small claims court action filed for enforcement of a lessee's right to a property tax relief
21 allocation under this section may not be removed from small claims court.

22 A lessor subject to this section shall provide a copy of this section to each lessee at the time
23 a lease is entered or by November 30, 2011, whichever is later.

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