

HOUSE BILL NO. 1300

Introduced by

Representatives K. Koppelman, Hatlestad, Heilman, Karls, B. Koppelman, Ruby, Streyle
Senators Larsen, Luick, Sitte

1 A BILL for an Act to amend and reenact subsection 9 of section 57-02-08 of the North Dakota
2 Century Code, relating to the property tax exemption for property of churches; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-02-08 of the North Dakota Century
6 Code is amended and reenacted as follows:

7 9. a. All buildings and land owned by any religious corporation or organization and
8 used for the religious services purposes of the organization, ~~and if on the same~~
9 ~~parcel, dwellings with usual outbuildings, intended and ordinarily used for the~~
10 ~~residence of the bishop, priest, rector, or other minister in charge of services,~~
11 ~~land directly under and within the perimeter of those buildings, and improved off-~~
12 ~~street parking or and reasonable landscaping or sidewalk area adjoining serving~~
13 ~~the main church building, and up to a maximum of two additional acres [.81-~~
14 ~~hectare]~~ must be deemed to be property used exclusively for religious
15 services purposes, and exempt from taxation, whether the real property consists
16 of one tract or more.

17 ~~b.~~ ~~If the residence of the bishop, priest, rector, or other minister in charge of~~
18 ~~services is located on property not adjacent to the church, that residence with~~
19 ~~usual outbuildings and land on which it is located, up to two acres [.81 hectare],~~
20 ~~and not leased or otherwise used with a view to profit, must be deemed to be~~
21 ~~property used exclusively for religious purposes and is exempt from taxation.~~

22 ~~c.~~ ~~Any real property owned by any religious corporation or organization and used to~~
23 ~~further the religious purposes of the organization and not leased or otherwise~~

1 ~~used with a view to profit must be deemed to be property used exclusively for~~
2 ~~religious purposes and exempt from taxation.~~

3 d.b. The exemption for a building used for the religious services of the owner
4 continues to be in effect if the building in whole, or in part, is rented to another
5 ~~otherwise tax-exempt corporation or organization, provided no profit is realized~~
6 ~~from person if~~ the rent received is used for the religious purposes of the religious
7 corporation or organization.

8 **SECTION 2. EFFECTIVE DATE.** This Act is retroactively effective and applies for taxable
9 years beginning after December 31, ~~2012~~2010. The board of county commissioners may abate
10 or refund taxes under this Act on its own motion or upon application of a property owner under
11 chapter 57-23.