

February 7, 2017

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1424

Page 1, line 1, after "57-02-08" insert "and section 57-02-14.1"

Page 1, line 7, overstrike "buildings" and insert immediately thereafter "real property"

Page 2, line 2, after "taxation" insert ". Earnings derived from the provision of goods or services on property owned by a religious corporation or organization may not be viewed as profits for purposes of this subsection"

Page 2, after line 6, insert:

"SECTION 2. AMENDMENT. Section 57-02-14.1 of the North Dakota Century Code is amended and reenacted as follows:

57-02-14.1. Tax exemption certificate for real property to be filed - Exceptions.

Any person, corporations, limited liability companies, associations, or organizations owning real property located within a municipality which claims that such real property is exempt from assessment and taxation shall file with the assessor and with the county auditor a certificate setting out all facts on which the claim for exemption is based, including the names of owners, the date such property was acquired, the legal description, the use to which the property was put during the twelve months preceding the assessment date, and any other information which the assessor may request. This certificate shall be filed with the assessor and the county auditor each year before the assessment date. If the certificate is not filed as provided herein, the assessor shall regard the property as nonexempt property and shall assess it as such. The provisions of this section shall not apply in any case when the real property is owned by a religious corporation or organization and not leased or otherwise used with a view to profit, the United States, or the state of North Dakota or any of its departments, institutions, agencies, or political subdivisions."

Re-number accordingly