

HOUSE BILL NO. 1328

Introduced by

Representatives Cory, Bellew, Boschee, Dockter, Headland, Nathe

Senators Dever, Mathern

1 A BILL for an Act to amend and reenact sections 40-23-07 and 40-23.1-01 and subsection 12 of
2 section 57-02-01 of the North Dakota Century Code, relating to special assessment imposition
3 for mobile home park and single family residential property and the definition of residential
4 property for purposes of property tax assessment.

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

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

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

10 1. Whenever the commission makes any special assessment, the commission shall
11 determine the particular lots and parcels of land which, in the opinion of the
12 commission, will be especially benefited by the construction of the work for which the
13 assessment is to be made. The commission shall determine the amount in which each
14 of the lots and parcels of land will be especially benefited by the construction of the
15 work for which ~~such~~the special assessment is to be made, and shall assess against
16 each of ~~such~~the lots and parcels of land ~~such~~the sum, not exceeding the benefits, as
17 is necessary to pay its just proportion of the total cost of ~~such~~the work, or of the part
18 thereof which is to be paid by special assessment, including all expenses incurred in
19 making ~~such~~the assessment and publishing necessary notices with reference thereto
20 and the per diem of the commission. ~~However, as~~Property within a mobile home park
21 may not be assessed at a greater rate than single family residential property in the
22 district.

1 motel accommodations required to be licensed under chapter 23-09 ~~nor~~for structures
2 providing living accommodations for four or more separate family units ~~nor any tract of~~
3 land upon which four or more mobile homes are located.

4 **SECTION 4. EFFECTIVE DATE.** Section 3 of this Act is effective for taxable years
5 beginning after December 31, 2022.