Sixty-eighth Legislative Assembly of North Dakota

HOUSE BILL NO. 1328

Introduced by

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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.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Section 40-23-07 of the North Dakota Century Code is amended and reenacted as follows:
- 8 40-23-07. Determination of special assessments by commission - Political subdivisions not exempt.
 - Whenever the commission makes any special assessment, the commission shall determine the particular lots and parcels of land which, in the opinion of the commission, will be especially benefited by the construction of the work for which the assessment is to be made. The commission shall determine the amount in which each of the lots and parcels of land will be especially benefited by the construction of the work for which such the special assessment is to be made, and shall assess against each of suchthe lots and parcels of land suchthe sum, not exceeding the benefits, as is necessary to pay its just proportion of the total cost of suchthe work, or of the part thereof which is to be paid by special assessment, including all expenses incurred in making suchthe assessment and publishing necessary notices with reference thereto and the per diem of the commission. However, as Property within a mobile home park may not be assessed at a greater rate than single family residential property in the district.

- As an alternative to the procedure provided in this section subsection 1, the special
 assessment commission may, in its discretion, determine and allocate the cost of
 special assessments in accordance with the method provided for in chapter 40-23.1.
 - 3. Property owned by a nonprofit entity and used exclusively as a cemetery is exempt from collection of special assessments for benefits conferred under this title and the city in which such the property is located shall provide for the payment of special assessments, installments, and interest against such the property by the levy of taxes according to law or by payment from other funds available to the city which are derived from sources other than special assessments.
 - 4. Benefited property belonging to counties, cities, school districts, park districts, and townships is not exempt from suchthe assessment, and suchthe public corporations whose property is so assessed shall provide for the payment of suchthe assessments, installments thereof and interest thereon, by the levy of taxes according to law.
 - <u>5.</u> Nothing in this section may be deemed to amend other provisions of law with reference to the levy of assessments on property sold for delinquent taxes.

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

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

All property included within the limits of a local improvement district shallmust be considered to be the property specially benefited by the local improvement and shallmust be the property to be assessed to pay the cost and expense thereof or such the part thereof as may be chargeable against the property specially benefited. The cost and expense shallmust be assessed upon all the property in accordance with the special benefits conferred thereon in proportion to area and distance back from the marginal line of the public way or area improved. However, property within a mobile home park may not be assessed at a greater rate than single family residential property in the district under the method provided in this chapter.

- **SECTION 3. AMENDMENT.** Subsection 12 of section 57-02-01 of the North Dakota Century Code is amended and reenacted as follows:
 - 12. "Residential property" means all property, or portions of property, used by an individual or group of individuals as a dwelling, including property upon which a mobile home or mobile home park is located but not including. The term does not include hotel and

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1	motel accommodations required to be licensed under chapter 23-09 noror 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.