

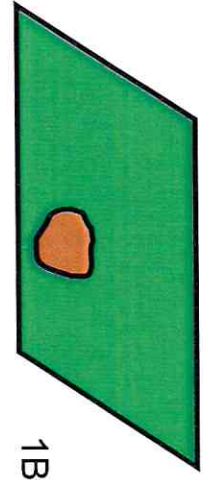
NDCC 57-02-08(9)

Prior to 2021 Session



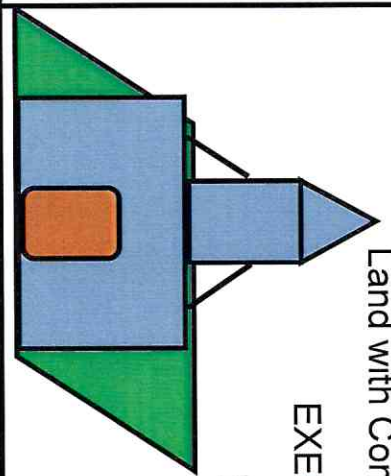
Land for Future Church
NOT EXEMPT
Tax on \$10K (land)

1A



Improved Land for Future Church
NOT EXEMPT
Tax on \$10K plus improvements

1B



Land with Completed Church
EXEMPT
No Tax

1C

HB 1471 (2021)

*Impact was to Box 2A



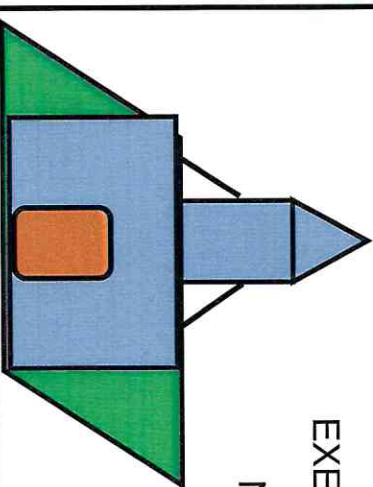
Up to 20 Acres for Future Church
EXEMPT for up to 10 years
No Tax

2A



Up to 20 Acres for Future Church After Development Begins
NOT EXEMPT
Tax on \$10K plus improvements

2B



Land with Completed Church
EXEMPT
No Tax

2C

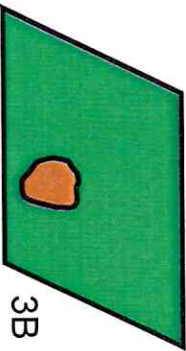
HB 1439 (2023)

*Impact is to Box 3B



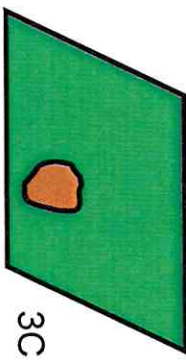
Up to 20 Acres for Future Church
EXEMPT for up to 10 years
No Tax

3A



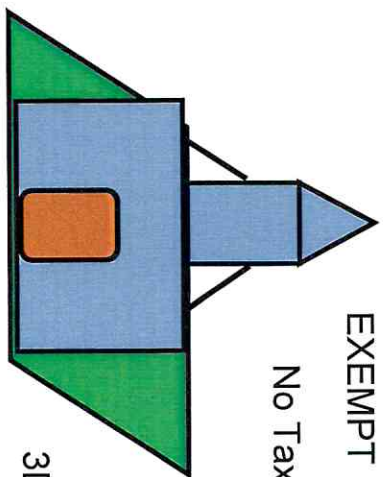
Up to 20 Acres for Future Church After Development Begins
EXEMPT for up to 10 years
No Tax (for 10 yrs)

3B



Up to 20 Acres for Future Church After Development Begins
NOT EXEMPT for years 11 through Completion
Tax on \$10K plus imp.

3C



Land with Completed Church
EXEMPT
No Tax

3D