

**HOUSE BILL NO. 1232**

Introduced by

Representatives Grueneich, Brandenburg, Hatlestad, Holle

Senators Conley, Erbele, Wanzek

1 A BILL for an Act to amend and reenact subsection 12 of section 57-02-01 of the North Dakota  
2 Century Code, relating to the definition of residential property; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Subsection 12 of section 57-02-01 of the North Dakota Century  
5 Code is amended and reenacted as follows:

6 12. a. "Residential property" means all property, or portions of property, used by an  
7 individual or group of individuals as a dwelling, ~~including property or future~~  
8 dwelling as provided in this subsection.

9 b. The term includes:

10 (1) A tract of land upon which ~~athree or fewer~~ mobile home ~~ishomes~~ are located  
11 but.

12 (2) A vacant platted lot located within city limits if the intended use of the lot is  
13 residential in nature. An assessor may determine the intended use of the lot  
14 based on the purpose for which the lot is zoned under chapters 11-33,  
15 40-47, 58-03, or any other provision authorizing a political subdivision to  
16 establish or enforce zoning regulations, or the intended use for the lot  
17 expressed in the plat documents.

18 c. The term does not ~~including hotel~~include:

19 (1) Hotel and motel accommodations required to be licensed under chapter  
20 23-09 ~~nor structures.~~

21 (2) Structures providing living accommodations for four or more separate family  
22 units ~~nor any.~~

23 (3) A tract of land upon which four or more mobile homes are located.

- 1       **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2       December 31, 2024.