

HOUSE BILL NO.

Introduced by

Representative Klemin

1 A BILL for an Act to create and enact subsection 5 to section 57-02-08 of the North Dakota
2 Century Code, relating to a property tax exemption for a teacher's residence in a
3 teacher-shortage school district; and to provide an effective date.

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

5 **SECTION 1.** Subsection 5 of section 57-02-08 of the North Dakota Century Code is
6 created and enacted as follows:

7 5. Residential property, exclusive of the land on which it is situated, owned and
8 occupied as a homestead, as designed in section 47-18-01, by a full time teacher
9 employed by a teacher-shortage school district is exempt from taxation for up to
10 five taxable years if all of the following conditions are met:

11 a. The superintendent of public instruction has designated the school district as
12 a teacher-shortage school district for the taxable year in which the exemption
13 is approved and in the

14 b. The governing bodies of the school district and county.

15 c. The exemption under this subsection is contingent upon the owner's
16 continued employments as a full-time teacher.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
18 December 31, 2000.