

Fifty-eighth  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO.**

Introduced by

Representative Klemin

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North  
2 Dakota 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.** A new subsection to section 57-02-08 of the North Dakota Century Code  
6 is created and enacted as follows:

7 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 which the property owner is initially employed by the  
14 school district. A school district seeking designation as a teacher-shortage  
15 school district shall apply to the superintendent by August first for that  
16 designation for the taxable year and shall present evidence satisfactory to the  
17 superintendent that the school district has experienced extraordinary difficulty  
18 in filling teacher positions for the upcoming school year.

19 b. The governing bodies of the school district and county in which the property is  
20 located have each held a public hearing on the question of granting the  
21 exemption and have approved the exemption by resolution that specifically  
22 identifies the number of taxable years for which the exemption is granted. If  
23 the governing bodies choose to grant the exemption for a differing number of

1 taxable years, the exemption is valid for the lower number of taxable years  
2 approved by the governing bodies.

3 c. The exemption under this subsection is contingent upon the owner' s  
4 continued employment as a full-time teacher and terminates for the taxable  
5 year in which the owner ceases to be employed as a full-time teacher by the  
6 school district.

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