

April 1, 2009

PROPOSED AMENDMENTS TO SENATE BILL NO. 2441

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact a new section to chapter 40-23 of the North Dakota Century Code, relating to exemption of nonprofit cemetery property from special assessments levied for flood control purposes; to provide a statement of legislative intent; to provide an effective date; and to declare an emergency.

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

**SECTION 1.** A new section to chapter 40-23 of the North Dakota Century Code is created and enacted as follows:

**City flood control special assessment exemption for nonprofit cemetery property.** Property owned by a nonprofit entity and used exclusively as a cemetery is exempt from assessment or collection of special assessments levied for flood control purposes under this chapter or chapter 40-23.1.

**SECTION 2. LEGISLATIVE INTENT.** It is the intent of the sixty-first legislative assembly by enactment of this Act to confirm and continue the 1970 North Dakota supreme court decision holding that special assessments upon the property of a cemetery owned by a nonprofit corporation are void and that the supreme court decision has governed imposition of special assessments for flood control purposes, at a minimum, since the time of that decision.

**SECTION 3. EFFECTIVE DATE.** This Act is effective for assessment or collection of special assessments regardless of the date of the assessment.

**SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure."

Re-number accordingly