

HOUSE BILL NO. 1213

Introduced by

Representatives Kreun, Devlin, N. Johnson, Glassheim

Senators Erbele, Laffen, Sorvaag

1 A BILL for an Act to amend and reenact section 23-11-29 of the North Dakota Century Code,
2 relating to the real property tax exemption status of a housing authority; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Section 23-11-29 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **23-11-29. Tax exemptions and payments in lieu of taxes.**

8 The property of an authority used for low-income housing, authority administration, or other
9 property solely owned by the authority and used to conduct the powers granted to the authority
10 in this chapter, including an authority created under Indian laws recognized by the federal
11 government, is declared to be public property used for essential public and governmental
12 purposes and is exempt from all taxes and special assessments of the state or any political
13 subdivision. In lieu of taxes or special assessments, an authority may agree to make payments
14 to the state or any political subdivision for improvements, services, and facilities furnished by
15 the state or political subdivision for the benefits of a housing project. The payments may not
16 exceed the estimated cost of the improvements, services, or facilities to be so furnished.
17 Notwithstanding any other provision of law, the property of an authority used for moderate
18 income housing is exempt from all taxes of the state or any political subdivision except special
19 assessments unless specifically exempted from the special assessment by the political
20 subdivision.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2012.