

Introduced by

Representatives Nathe, Dockter, Owens

Senators Cook, Poolman, Unruh

1 A BILL for an Act to amend and reenact sections 40-23-07 and 40-23.1-01 of the North Dakota
2 Century Code, relating to special assessment imposition for mobile home park and single family
3 residential property.

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

5 **SECTION 1. AMENDMENT.** Section 40-23-07 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **40-23-07. Determination of special assessments by commission - Political**
8 **subdivisions not exempt.**

9 Whenever the commission makes any special assessment, the commission shall determine
10 the particular lots and parcels of land which, in the opinion of the commission, will be especially
11 benefited by the construction of the work for which the assessment is to be made. The
12 commission shall determine the amount in which each of the lots and parcels of land will be
13 especially benefited by the construction of the work for which such special assessment is to be
14 made, and shall assess against each of such lots and parcels of land such sum, not exceeding
15 the benefits, as is necessary to pay its just proportion of the total cost of such work, or of the
16 part thereof which is to be paid by special assessment, including all expenses incurred in
17 making such assessment and publishing necessary notices with reference thereto and the per
18 diem of the commission. Property within a mobile home park may not be assessed at a greater
19 rate than single family residential property in the district.

20 ~~However, as~~ As an alternative to the procedure provided in this section, the special
21 assessment commission may, in its discretion, determine and allocate the cost of special
22 assessments in accordance with the method provided for in chapter 40-23.1. Property owned
23 by a nonprofit entity and used exclusively as a cemetery is exempt from collection of special
24 assessments for benefits conferred under this title and the city in which such property is located

1 shall provide for the payment of special assessments, installments, and interest against such
2 property by the levy of taxes according to law or by payment from other funds available to the
3 city which are derived from sources other than special assessments. Benefited property
4 belonging to counties, cities, school districts, park districts, and townships is not exempt from
5 such assessment, and such public corporations whose property is so assessed shall provide for
6 the payment of such assessments, installments thereof and interest thereon, by the levy of
7 taxes according to law. Nothing in this section may be deemed to amend other provisions of law
8 with reference to the levy of assessments on property sold for delinquent taxes.

9 **SECTION 2. AMENDMENT.** Section 40-23.1-01 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **40-23.1-01. Improvement district - All property to be assessed - Basis.**

12 All property included within the limits of a local improvement district shall be considered to
13 be the property specially benefited by the local improvement and shall be the property to be
14 assessed to pay the cost and expense thereof or such part thereof as may be chargeable
15 against the property specially benefited. The cost and expense shall be assessed upon all the
16 property in accordance with the special benefits conferred thereon in proportion to area and
17 distance back from the marginal line of the public way or area improved. However, property
18 within a mobile home park may not be assessed at a greater rate than single family residential
19 property in the district under the method provided in this chapter.