

Sixty-seventh  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1277**

Introduced by

Representative Schreiber-Beck

1 A BILL for an Act to amend and reenact subsection 35 of section 57-02-08 of the North Dakota  
2 Century Code, relating to a residential property tax exemption for new construction; and to  
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 35 of section 57-02-08 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 35. Up to ~~one~~two hundred fifty thousand dollars of the true and full value of all new  
8 single-family and condominium and townhouse residential property, exclusive of the  
9 land on which it is situated, is exempt from taxation for the first ~~two~~five taxable years  
10 after the taxable year in which construction is completed and the residence is owned  
11 and occupied for the first time if all of the following conditions are met:  
12 a. The governing body of the city, for property within city limits, or the governing  
13 body of the county, for property outside city limits, has approved the exemption of  
14 the property by a resolution approved by a majority of the qualified electors voting  
15 upon the question at a regular or special election. A resolution ~~adopted~~approved  
16 under this subsection, and each subsequent resolution, remains in effect for ten  
17 taxable years, or the time period approved by the voters, whichever expires first,  
18 and may be rescinded or amended at any time. The governing body of the city or  
19 county may limit or impose conditions upon exemptions under this subsection,  
20 including limitations on the time during which an exemption is allowed.  
21 b. Special assessments and taxes on the property upon which the residence is  
22 situated are not delinquent.

23 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
24 December 31, 2020.