

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1328

Page 1, line 20, replace "within" with "designated as"

Page 1, line 21, replace "may not be assessed at a greater rate than" with "must be treated the same as"

Page 1, line 22, after "district" insert "for purposes of determining special assessments. A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy"

Page 2, line 25, replace "within" with "designated as"

Page 2, line 25, replace "may not be assessed at a greater rate than" with "must be treated the same as a"

Page 2, line 26, replace "under the method provided in this chapter" with "for purposes of determining special assessments"

Page 2, line 26, after the underscored period insert "A political subdivision may not apply a multiplying factor that results in an effective special assessment impact greater than one hundred percent of the effective special assessment impact on a residential single-family parcel of equivalent size by square footage and equivalent characteristics as determined by special assessment policy."

Page 2, line 30, remove "or"

Page 2, line 31, remove "mobile home park"

Page 2, line 31, remove the overstrike over "but not including"

Page 2, line 31, remove ". The term does not include"

Page 2, line 31, overstrike "hotel" and insert immediately thereafter ":

a. Hotel"

Page 3, line 1, overstrike "nor"

Page 3, line 1, remove "or"

Page 3, line 1, overstrike "structures" and insert immediately thereafter ":

b. Structures"

Page 3, line 2, overstrike "nor any" and insert immediately thereafter ":

c. Any"

Page 3, line 2, remove the overstrike over "tract of"

Page 3, line 3, remove the overstrike over "land upon which four or more mobile homes are located" and insert immediately thereafter ", except if the tract of land is rented exclusively for residential use"

Sixty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1328

Introduced by

Representatives Cory, Bellew, Boschee, Dockter, Headland, Nathe

Senators Dever, Mathern

1 A BILL for an Act to amend and reenact sections 40-23-07 and 40-23.1-01 and subsection 12 of
2 section 57-02-01 of the North Dakota Century Code, relating to special assessment imposition
3 for mobile home park and single family residential property and the definition of residential
4 property for purposes of property tax assessment.

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

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

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

10 1. Whenever the commission makes any special assessment, the commission shall
11 determine the particular lots and parcels of land which, in the opinion of the
12 commission, will be especially benefited by the construction of the work for which the
13 assessment is to be made. The commission shall determine the amount in which each
14 of the lots and parcels of land will be especially benefited by the construction of the
15 work for which ~~such~~the special assessment is to be made, and shall assess against
16 each of ~~such~~the lots and parcels of land ~~such~~the sum, not exceeding the benefits, as
17 is necessary to pay its just proportion of the total cost of ~~such~~the work, or of the part
18 thereof which is to be paid by special assessment, including all expenses incurred in
19 making ~~such~~the assessment and publishing necessary notices with reference thereto
20 and the per diem of the commission. ~~However, as~~Property within ~~as a~~designated as a
21 mobile home park may not be assessed at a greater rate than ~~must be treated the~~
22 same as single family residential property in the district for purposes of determining
23 special assessments. A political subdivision may not apply a multiplying factor that
24 results in an effective special assessment impact greater than one hundred percent of

1 impact greater than one hundred percent of the effective special assessment impact on a
2 residential single-family parcel of equivalent size by square footage and equivalent
3 characteristics as determined by special assessment policy.

4 **SECTION 3. AMENDMENT.** Subsection 12 of section 57-02-01 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 12. "Residential property" means all property, or portions of property, used by an individual
7 or group of individuals as a dwelling, including property upon which a mobile home ~~or~~
8 ~~mobile home park~~ is located but not including. The term does not include hotel.

9 a. Hotel and motel accommodations required to be licensed under chapter 23-09
10 ~~nor~~ structures;

11 b. Structures providing living accommodations for four or more separate family units
12 ~~nor any; or~~

13 c. Any tract of land upon which four or more mobile homes are located, except if the
14 tract of land is rented exclusively for residential use.

15 **SECTION 4. EFFECTIVE DATE.** Section 3 of this Act is effective for taxable years
16 beginning after December 31, 2022.