

HOUSE BILL NO. 1471

Introduced by

Representatives K. Koppelman, Bellew, Fisher, Hagert, Kading, Karls, Schauer, Toman

Senators Clemens, Kannianen

1 A BILL for an Act to amend and reenact subsection 9 of section 57-02-08 of the North Dakota
2 Century Code, relating to a property tax exemption for property of churches; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-02-08 of the North Dakota Century
6 Code is amended and reenacted as follows:

7 9. a. All ~~buildings~~real property owned by any religious corporation or organization and
8 used for the religious purposes of the organization, ~~and if on the same parcel,~~
9 ~~dwelling with usual outbuildings, intended and ordinarily used for the residence~~
10 ~~of the bishop, priest, rector, or other minister in charge of services, land directly~~
11 ~~under and within the perimeter of those buildings, improved off-street parking or~~
12 ~~reasonable landscaping or sidewalk area adjoining the main church building, and~~
13 ~~up to a maximum of five additional acres [2.02 hectares] must be deemed to be~~
14 property used exclusively for religious purposes, and exempt from taxation,
15 whether the real property consists of one tract or more.

16 b. ~~If the~~The parsonage and residence of the bishop, priest, rector, ~~or other~~ minister
17 ~~in charge of services is located on property not adjacent to the church, that~~
18 ~~residence, or other clergy, which is owned by the church,~~ with usual outbuildings
19 and land on which it is located, ~~up to two acres [.81 hectare], and not leased or~~
20 otherwise used with a view to profit, must be deemed to be property used
21 exclusively for religious purposes and is exempt from taxation.

22 ~~b-c.~~ Any real property owned by any religious corporation or organization and used to
23 further the religious purposes of the organization and not leased or otherwise

1 used with a view to profit must be deemed to be property used exclusively for
2 religious purposes and exempt from taxation.

3 d. The exemption for a building used for the religious purposes of the owner
4 continues to be in effect if the building in whole, or in part, is rented to another
5 otherwise tax-exempt corporation or organization, provided no profit is realized
6 from the rent.

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