

HOUSE BILL NO. 1246

Introduced by

Representatives Weisz, Belter

Senator Hogue

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 the property tax exemption for church property; 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. All real property, ~~not exceeding two acres [81 hectare] in extent, that does not~~
8 produce any revenue which is owned by a religious corporation or organization and all
9 real property owned by any religious corporation or organization, upon which there is a
10 building used for the religious services of the organization, or upon which there is a
11 dwelling with usual outbuildings, intended and ordinarily used for the residence of the
12 bishop, priest, rector, or other minister in charge of services, must be deemed to be
13 property used exclusively for religious services, and exempt from taxation, whether the
14 real property consists of one tract or more. The exemption for a building used for the
15 religious services of the owner continues to be in effect if the building in whole, or in
16 part, is rented to another otherwise tax-exempt corporation or organization, provided
17 no profit is realized from the rent. All real property owned by any religious corporation
18 or organization and used as a parking lot by persons attending religious services is
19 exempt from taxation. All taxes assessed or levied on any of the property, while the
20 property is used for religious purposes, are void.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2010.