

Sixty-eighth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1330

Introduced by

Representatives Roers Jones, Bosch, Hagert, Headland, Mock, D. Ruby

Senators Bekkedahl, Larsen

1 A BILL for an Act to amend and reenact section 40-23-07 of the North Dakota Century Code,
2 relating to the preferred methodology when determining special assessments.

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

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

6 **40-23-07. Determination of special assessments by commission - Political**
7 **subdivisions not exempt.**

8 1. Whenever the commission makes ~~anya~~ special assessment, the commission shall
9 determine the particular lots and parcels of land which, in the opinion of the
10 commission, will be especially benefited by the construction of the work for which the
11 assessment is to be made. The commission shall determine the amount in which each
12 of the lots and parcels of land will be especially benefited by the construction of the
13 work for which ~~such~~the special assessment is to be made, and shall assess against
14 each of ~~such~~the lots and parcels of land ~~such~~a sum, not exceeding the benefits, as is
15 necessary to pay its just proportion of the total cost of ~~such~~the work, or of the part
16 ~~thereof~~of the work which is to be paid by special assessment, including all expenses
17 incurred in making ~~such~~the assessment and publishing necessary notices with
18 reference ~~thereto~~to the assessment and the per diem of the commission. ~~However, as~~

19 2. Notwithstanding subsection 1, the total area, front footage, or a combination of both,
20 including an equivalent unit based upon total area and front footage, of a lot or parcel
21 must be the preferred method of determining the total benefit to each lot or parcel.
22 Without first obtaining written consent from a property owner, the commission may not
23 consider:

24 a. The assessed value of a landowner's lot or parcel; or

1 b. The zoning classification or specific use of a lot or parcel, unless the lot or parcel
2 is used for agricultural purposes.

3 3. For cities required to have a written special assessment policy or cost allocation
4 funding policy, the city, once a resolution declaring improvements necessary is issued
5 for an improvement district, may not amend the adopted policy as it relates to that
6 improvement district.

7 4. As an alternative to the ~~procedure~~preferred method provided in this-
8 ~~section~~subsection 2, the special assessment commission may, in its discretion,
9 determine and allocate the cost of special assessments in accordance with the
10 method provided for in chapter 40-23.1. Property owned by a nonprofit entity and used
11 exclusively as a cemetery is exempt from collection of special assessments for
12 benefits conferred under this title and the city in which ~~such~~the property is located
13 shall provide for the payment of special assessments, installments, and interest
14 against ~~such~~the property by the levy of taxes according to law or by payment from
15 other funds available to the city which are derived from sources other than special
16 assessments. Benefited property belonging to counties, cities, school districts, park
17 districts, and townships is not exempt from ~~such~~the assessment, and ~~such~~the public
18 corporations whose property is so assessed shall provide for the payment of ~~such~~the
19 assessments, installments thereof and interest thereon, by the levy of taxes according
20 to law. Nothing in this section may be deemed to amend other provisions of law with
21 reference to the levy of assessments on property sold for delinquent taxes.