

RESOLUTION NO: _____ - 2026

**A RESOLUTION APPROVING INCENTIVES FOR
RESIDENTIAL INFILL DEVELOPMENT FOR
BUILDERS IN THE CITY OF DICKINSON**

WHEREAS, Section 57-02-08(42) of the North Dakota Century Code provides for the exemption of up to one hundred fifty thousand dollars of the True and Full value of all new single-family and condominium and townhouse residential property, exclusive of the land on which it is situated, from taxation for the two taxable years after the taxable year in which construction is completed and the property remains owned by the builder and remains unoccupied; and

WHEREAS, the exemption is to be implemented by resolution of the Board of City Commissioners; and

WHEREAS, the Board of City Commissioners of the City of Dickinson, North Dakota, deems it to be in the best interests of the City to implement the authority granted in order to provide incentive for the payment of special assessments and for the construction of new dwelling units creating commerce in the local community.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that up to one hundred fifty thousand dollars of the True and Full value of all new single-family and condominium and townhouse residential property, exclusive of the land on which it is situated, including modular housing as defined in the current International Building Code; and excluding property located in a Tax Increment Funding District, or, during the same time, receiving exemption from any other item under NDCC 57-02-08, shall be exempt from taxation for the taxable year in which construction began and the next two taxable years, if the property remains owned by the builder, remains unoccupied, and all of the following conditions are met:

- 1) The governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits, has approved the exemption of property under this subsection by resolution. A resolution adopted under this subsection may be rescinded or amended at any time. The governing body of the city or county may limit or impose conditions upon exemptions under this subsection, including limitations on the time during which an exemption is allowed.
- 2) Special assessments and taxes on the property upon which the residence is situated are not delinquent.

BE IT FURTHER RESOLVED, that a builder is eligible for exemption of no more than ten properties under this subsection in a taxable year within each jurisdiction that has approved the exemption under this subsection. For purposes of this subsection, "builder" includes an individual who builds that individual's own residence.

BE IT FURTHER RESOLVED, that this resolution shall be effective for taxable years beginning after December 31, 2026 and is ineffective after December 31, 2027. Application forms shall be available at the office of the City Assessor.

Dated this _____ day of August 2026.

Scott Decker, President
Board of City Commission

ATTEST:

Dustin Dassinger, City Administrator