

N.D.A.G. Letter to Enget (Aug. 11, 1987)

August 11, 1987

Mr. Wade G. Enget
Mountrail County State's Attorney
P.O. Box 369
Stanley, ND 58784

Dear Mr. Enget:

Thank you for your letter of July 7, 1987, wherein you inquire whether a school district's interest in a tract of real property is exempt from ad valorem taxation under N.D.C.C. § 57-02-08(3).

N.D.C.C. § 57-02-08(3) provides as follows:

57-02-08. PROPERTY EXEMPT FROM TAXATION. All property described in this section to the extent herein limited shall be exempt from taxation:

. . .

3. All property belonging to any political subdivision, except that land purchased by counties at tax sales shall be taxed until the period of redemption from such tax sale has been terminated.

The North Dakota Supreme Court stated the following in Baldwin v. Board of Education, 33 N.W.2d 473, 482 (N.D. 1948):

The words "school district" constitute a generic term conveniently used to designate the territory that has been organized as a political or civil subdivision of the state for the purpose of the administration, support and maintenance of the public schools in such territory.

Therefore, since a school district is a political subdivision, it is my opinion that a school district's interest in a tract of real property is exempt from ad valorem taxation under N.D.C.C. § 57-02-08(3).

If you wish to discuss this matter further, please do not hesitate to contact me.

Sincerely,

Nicholas J. Spaeth

CV