

Fifty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2070

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subdivision a of subsection 3 of section 57-02-08.3,
2 subsection 2 of section 57-09-01, and subsection 2 of section 57-11-01 of the North Dakota
3 Century Code, relating to when interest on a lien for homestead credit for special assessments
4 begins to accrue and making the county director of tax equalization responsible for publishing
5 the notice of the annual meeting of the township board of equalization and of the annual
6 meeting of the city board of equalization.

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

8 **SECTION 1. AMENDMENT.** Subdivision a of subsection 3 of section 57-02-08.3 of the
9 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

10 a. Any credit allowed under subsection 1, plus interest in the amount of nine
11 percent per year from ~~the time the~~ the June first of the year for which the special
12 assessment installment for which a credit is taken becomes payable, shall
13 ~~create~~ creates a lien in favor of the state against the property upon which the
14 special assessment credit is allowed and remains a lien upon the property
15 from the time the credit is allowed until the lien is fully satisfied by depositing
16 the amount of the lien in the state general fund. If the amount of the lien
17 exceeds the market value of the property, the state may accept the amount of
18 the market value of the property as payment in full on the lien.

19 **SECTION 2. AMENDMENT.** Subsection 2 of section 57-09-01 of the North Dakota
20 Century Code is amended and reenacted as follows:

21 2. Notwithstanding the provisions of subsection 1, if the same person performs the
22 duties of assessor for two or more townships or cities, the county director of tax

1 equalization may, after consultation with the township clerks or city auditors
2 involved, designate the hour and day in the month of April at which the meeting
3 provided for in subsection 1 must be held for each ~~such~~ township board of
4 equalization; provided, that notice of the hour and day must be published in the
5 official newspaper of the ~~county~~ political subdivisions involved and posted at the
6 usual place of meeting by the county director of tax equalization at least ten days
7 before ~~such~~ the meeting.

8 **SECTION 3. AMENDMENT.** Subsection 2 of section 57-11-01 of the North Dakota
9 Century Code is amended and reenacted as follows:

10 2. Notwithstanding the provisions of subsection 1, if the same person performs the
11 duties of assessor for two or more cities or townships, the county director of tax
12 equalization may, after consultation with the township clerks or city auditors
13 involved, designate the hour and day in the month of April at which the meeting
14 provided for in subsection 1 must be held for each ~~such~~ city board of equalization;
15 provided, that notice of the hour and day must be published in the official
16 newspaper of the ~~county~~ political subdivisions involved and posted at the usual
17 place of meeting by the county director of tax equalization at least ten days before
18 ~~such~~ the meeting.