

**Fifty-fifth Legislative Assembly, State of North Dakota, begun in the
Capitol in the City of Bismarck, on Monday, the sixth day of January,
one thousand nine hundred and ninety-seven**

SENATE BILL NO. 2070
(Finance and Taxation Committee)
(At the request of the Tax Commissioner)

AN ACT to amend and reenact subdivision a of subsection 3 of section 57-02-08.3, subsection 2 of section 57-09-01, and subsection 2 of section 57-11-01 of the North Dakota Century Code, relating to when interest on a lien for homestead credit for special assessments begins to accrue and making the township clerk or city auditor responsible for publishing the notice of the annual meeting of the township board of equalization and of the annual meeting of the city board of equalization.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

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

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

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

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Fifty-fifth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2070.

Senate Vote: Yeas 47 Nays 0 Absent 2

House Vote: Yeas 93 Nays 0 Absent 4

Secretary of the Senate

Received by the Governor at _____ M. on _____, 1997.

Approved at _____ M. on _____, 1997.

Governor

Filed in this office this _____ day of _____, 1997,

at _____ o'clock _____ M.

Secretary of State