

Fifty-seventh
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2062

Introduced by

Finance and Taxation Committee

(At the request of the State Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-20-26 of the North Dakota Century Code,
2 relating to notice of tax lien information requirements; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-20-26 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-20-26. Treasurer to give notice of tax lien by mail.** Between the first and fifteenth
7 of November of each year, the county treasurer shall mail to each owner of any lot or tract of
8 land for which taxes are delinquent a notice giving the legal description of that lot or tract and
9 stating that the taxes are delinquent and constitute a lien against the property. The notice must
10 advise the owner that unless the delinquent taxes and special assessments with penalty,
11 simple interest at the rate of twelve percent per annum from and after January first following the
12 year in which the taxes become due and payable, and costs established under subsection 5 of
13 section 57-28-04 are paid by October first of the fourth year following the year in which the
14 taxes became delinquent, the county auditor will foreclose on the tax lien and issue a tax deed
15 to the county.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxes that become due after
17 December 31, 1999.