

**Fifty-eighth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 7, 2003**

HOUSE BILL NO. 1338  
(Representatives Thoreson, Carlisle, Iverson)  
(Senators Mathern, Schobinger)

AN ACT to amend and reenact sections 57-20-22, 57-23-08, 57-23-09, and 57-55-12 of the North Dakota Century Code, relating to refund of penalties and interest on any abated property taxes or mobile home taxes.

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

**SECTION 1. AMENDMENT.** Section 57-20-22 of the North Dakota Century Code is amended and reenacted as follows:

**57-20-22. Disposition of penalty and interest.** All penalties on general taxes and interest on certificates of sale issued, or deemed to be issued to the county, or tax liens against the property belong to the county and become a part of the general fund or of ~~such~~ any other fund as the county commissioners may direct, except penalties and interest collected on ~~the following items:~~

- 1- ~~Taxes~~ taxes and parts of taxes due to townships, cities, school districts, and park districts; and
- 2- ~~Special~~ on special assessments for public improvements, which must be paid to the municipality levying the same, or whatever other taxing district or agency thereof is entitled to the original amount of ~~such~~ the taxes or assessments.

**SECTION 2. AMENDMENT.** Section 57-23-08 of the North Dakota Century Code is amended and reenacted as follows:

**57-23-08. Duties of county auditor and county commissioners after abatement action.** After the granting of any application for abatement or refund or compromise of any tax, the county auditor shall correct all tax lists in accordance with the order of abatement or compromise, and the applicant is relieved of further liability for the tax abated or compromised and any penalties and interest on the abated or compromised portion of the tax. If the board of county commissioners disapproves any application for abatement or refund or compromise, in whole or in part, the reasons for disapproval must be stated thereon, and the applicant may appeal the rejection of the application for abatement or refund or compromise as provided by law.

**SECTION 3. AMENDMENT.** Section 57-23-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-23-09. Procedure when refund is made.** When any application for refund is granted, the county auditor shall issue and deliver to the applicant a warrant drawn on the county treasurer for the amount ordered refunded, and the county treasurer shall refund the same, and shall write opposite such tax in the treasurer's list the word "refund", with the date and the number of the warrant. The amount so refunded must be charged to the state, county, city, township, school district, ~~or~~ park district, or any other taxing district, which may have received any part of such money, in proportion to the levies for the year for which the tax was extended. The refund must include any penalties and interest previously paid on the portion of any tax abated or compromised.

**SECTION 4. AMENDMENT.** Section 57-55-12 of the North Dakota Century Code is amended and reenacted as follows:

**57-55-12. Refunds.**

1. The owner of any mobile home who has paid, through mistake or otherwise, a greater amount of tax or penalty and interest than was justly due may apply for an abatement or refund under chapter 57-23 and a refund of the unjust portion paid. The county auditor and treasurer shall charge all refunds against the taxing districts to which the collection was credited.
2. If the owner of a mobile home has paid the full amount of taxes due under this chapter and thereafter during the current year such mobile home has been demolished or destroyed beyond repair by fire, windstorm, or flood, the owner is entitled to a refund under subsection 1.

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-eighth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1338.

House Vote:      Yeas    93      Nays    0      Absent    1

Senate Vote:    Yeas    46      Nays    0      Absent    1

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2003.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2003.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2003,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State