

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

HOUSE BILL NO. 1106  
(Finance and Taxation Committee)  
(At the request of the Tax Commissioner)

AN ACT to create and enact a new subdivision to subsection 2 of section 10-06.1-10 and a new section to chapter 65-02 of the North Dakota Century Code, relating to valuation of certain farmland or ranchland acquired by certain nonprofit organizations and valuation of property of the workers compensation bureau; and to amend and reenact subsection 3 of section 57-02-08.1 and sections 57-12-09 and 57-14-07 of the North Dakota Century Code, relating to homestead tax credit forms, notice of increased assessment to real estate owners, and taxes on escaped real property.

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

**SECTION 1.** A new subdivision to subsection 2 of section 10-06.1-10 of the North Dakota Century Code is created and enacted as follows:

All property subject to valuation must be assessed for the purpose of making the payments under subdivision e in the same manner as other real property in this state is assessed for tax purposes. Before June thirtieth of each year the county auditor of any county in which property subject to valuation is located shall give written notice to the nonprofit organization and the tax commissioner of the value placed by the county board of equalization upon each parcel of property subject to valuation in the county.

**SECTION 2. AMENDMENT.** Subsection 3 of section 57-02-08.1 of the North Dakota Century Code is amended and reenacted as follows:

3. All forms necessary to effectuate this section must be prescribed ~~and, designed, and made available~~ by the tax commissioner ~~who shall distribute annually an adequate supply of them to each county director of tax equalization~~. The county directors of tax equalization shall make these forms available upon request.

**SECTION 3. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is amended and reenacted as follows:

**57-12-09. Written notice of increased assessment to real estate owner.** When any assessor has increased the assessed valuation of any lot or tract of land together with any improvements thereon by fifteen percent or more of the last assessment, written notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered by such assessor to the property owner or mailed to the property owner at the property owner's last-known address except that no such notice need be delivered or mailed if the ~~assessment~~ assessed valuation is increased by less than one thousand five hundred dollars. The tax commissioner shall prescribe suitable forms for this notice and such notice must also show the true and full value as defined by law of the property, including such improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. Such notice must be mailed or delivered to the property owner at least ten days in advance of the meeting date of the local equalization board and must be mailed or delivered at the expense of the assessment district for which the assessor is employed.

**SECTION 4. AMENDMENT.** Section 57-14-07 of the North Dakota Century Code is amended and reenacted as follows:

**57-14-07. Entry on delinquent lists.** After review by the board of county commissioners, the taxes against escaped property for prior years must be entered upon the tax list. In the case of personal property, such taxes must be entered upon the most recent delinquent personal property tax list. If such list, at the time, is in the hands of the treasurer, the auditor shall certify such taxes to the treasurer, and the treasurer shall enter them upon such delinquent tax list. If the most recent delinquent personal property tax list, at the time, is in the hands of the sheriff, the auditor shall certify such taxes to the sheriff, and the sheriff shall enter them upon such tax list. In the case of escaped real property, such taxes, if entered between the first day of July and the ~~date of the first publication day of the tax sale list~~ November, must be entered upon the most recent delinquent real property tax list. If entered between ~~that date~~ November first and July first following, such taxes must be entered upon the current real property tax list. In either case, such real property taxes must be certified to the treasurer by the auditor and entered in the tax list by the treasurer. Taxes upon escaped property for prior years, whether upon real or personal property, are subject to the same penalties as other taxes, and such taxes must be enforced and apportioned as other taxes upon the lists upon which they are entered are enforced and apportioned.

**SECTION 5.** A new section to chapter 65-02 of the North Dakota Century Code is created and enacted as follows:

**Assessment of property - Notice to bureau.** All property subject to valuation must be assessed for the purpose of making the payments under section 65-02-31 in the same manner as other real property in this state is assessed for tax purposes. Before June thirtieth of each year, the county auditor of any county in which property subject to valuation is located shall give written notice to the workers compensation bureau and the tax commissioner of the value placed by the county board of equalization upon each parcel of property subject to valuation in that county.

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Speaker of the House

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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. 1106.

House Vote:      Yeas    93      Nays    0      Absent    1

Senate Vote:    Yeas    46      Nays    0      Absent    1

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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.

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Secretary of State