

Fifty-eighth  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1338

Introduced by

Representatives Thoreson, Carlisle, Iverson

Senators Mathern, Schobinger

1 A BILL for an Act to amend and reenact sections 57-20-22, 57-23-08, 57-23-09, and 57-55-12  
2 of the North Dakota Century Code, relating to refund of penalties and interest on any abated  
3 property taxes or mobile home taxes.

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

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

7 **57-20-22. Disposition of penalty and interest.** All penalties on general taxes and  
8 interest on certificates of sale issued, or deemed to be issued to the county, or tax liens against  
9 the property belong to the county and become a part of the general fund or of ~~such~~ any other  
10 fund as the county commissioners may direct, except penalties and interest collected on ~~the~~  
11 ~~following items:~~

12 1- ~~Taxes~~ taxes and parts of taxes due to townships, cities, school districts, and park  
13 districts; and

14 2- ~~Special~~ on special assessments for public improvements, which must be paid to  
15 the municipality levying the same, or whatever other taxing district or agency  
16 thereof is entitled to the original amount of ~~such~~ the taxes or assessments.

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

19 **57-23-08. Duties of county auditor and county commissioners after abatement**  
20 **action.** After the granting of any application for abatement or refund or compromise of any tax,  
21 the county auditor shall correct all tax lists in accordance with the order of abatement or  
22 compromise, and the applicant is relieved of further liability for the tax abated or compromised  
23 and any penalties and interest on the abated or compromised portion of the tax. If the board of  
24 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.