

Sixtieth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1480

Introduced by

Representatives Koppelman, Charging, Grande

Senators Hacker, O'Connell, Tollefson

1 A BILL for an Act to amend and reenact sections 57-12-09 and 57-20-07.1 of the North Dakota  
2 Century Code, relating to notice of property tax assessment increases and information provided  
3 with property tax statements; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-12-09. Written notice of increased assessment to real estate owner.** When any  
8 assessor has increased the true and full valuation of any lot or tract of land ~~together with or~~ or any  
9 improvements thereon ~~by fifteen percent or more of~~ to more than the amount of the last  
10 assessment, written notice of the amount of increase over the last assessment and the amount  
11 of the last assessment must be delivered by the assessor to the property owner or mailed to the  
12 property owner at the property owner's last-known address ~~except that no notice need be~~  
13 ~~delivered or mailed if the true and full valuation is increased by less than three thousand dollars~~  
14 not fewer than fifteen days before the meeting of the local equalization board. The tax  
15 commissioner shall prescribe suitable forms for this notice and the notice must show the true  
16 and full value as defined by law of the property, including improvements, that the assessor used  
17 in making the assessment for the current year and for the year in which the last assessment  
18 was made and must also show the date prescribed by law for the meeting of the local  
19 equalization board of the assessment district in which the property is located and the meeting  
20 date of the county equalization board. The notice must be mailed or delivered ~~to the property~~  
21 ~~owner at least ten days in advance of the meeting date of the local equalization board and must~~  
22 ~~be mailed or delivered~~ at the expense of the assessment district for which the assessor is  
23 employed.

1           **SECTION 2. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is  
2 amended and reenacted as follows:

3           **57-20-07.1. County treasurer to mail real estate tax statement.** On or before  
4 December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement  
5 to the owner of each parcel of real property at the owner's last-known address. The statement  
6 must be provided in a manner that allows the taxpayer to retain a printed record of the  
7 obligation for payment of taxes and special assessments as provided in the statement. If a  
8 parcel of real property is owned by more than one individual, the county treasurer shall send  
9 only one statement to one of the owners of that property. Additional copies of the tax statement  
10 will be sent to the other owners upon their request and the furnishing of their names and  
11 addresses to the county treasurer. ~~Such tax statements~~ The tax statement must include a  
12 dollar valuation of the true and full value as defined by law of the property and the total mill levy  
13 applicable. Failure of an owner to receive a statement will not relieve that owner of liability, nor  
14 extend the discount privilege past the February fifteenth deadline.

15           The tax statement must be accompanied by a separate sheet showing the dollar  
16 amount of property taxes levied against the property by each political subdivision that levied  
17 property taxes against the property for the taxable year to which the tax statement applies and  
18 each of the four preceding taxable years.

19           **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
20 December 31, 2006.