

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2033

Introduced by

Legislative Council

(Finance and Taxation Committee)

1 A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code,
2 relating to information that must be included with annual property tax statements; and to provide
3 an effective date.

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

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

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

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 2006.