

Sixtieth
Legislative Assembly
of North Dakota

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

23 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2007.