

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1314

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement contents; and to provide for a legislative council study.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

57-20-07.1. County treasurer to mail real estate tax statement. On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. The tax statement must include a statement of the property tax levy in dollars by all taxing districts and the percentage that the property tax levy in dollars is of the true and full valuation of the property. The tax statement must include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel. Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 2. LEGISLATIVE COUNCIL STUDY. The legislative council shall consider studying, during the 2009-10 interim, the feasibility and desirability of replacing references to "true and full valuation" with "assessed valuation", eliminating references to taxable valuation, and replacing references to mills for property tax purposes with expression of tax rates as a percentage of assessed valuation. The legislative council shall also study the feasibility and desirability of designing and implementing a uniform format for property tax statements statewide. The legislative council shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-second legislative assembly."

Renumber accordingly