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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-20-03 of the North Dakota Century Code,
2 relating to clarification of language by the deletion of has been sold for taxes to a tax lien has
3 been foreclosed upon.

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

5 **SECTION 1. AMENDMENT.** Section 57-20-03 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-20-03. Form of tax list.** The tax list must be made out to correspond with the
8 assessment books ~~as respects~~ with respect to ownership and description of property, with
9 columns for the valuation and for the various items of tax included in the total amount of all
10 taxes set down opposite such description of property. The amounts of special taxes must be
11 entered in appropriate columns, but the general taxes may be shown by entering the rate of
12 each tax at the head of the proper column without extending the same, in which case a
13 schedule of the rates of such taxes must be made on the first page of each tax list. The tax lists
14 also must show, in a separate column, the years for which a tax lien has been foreclosed upon
15 any piece or parcel ~~has been sold for taxes~~, if the same has not been redeemed or deeded for
16 such taxes.