

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative D. Johnson

1 A BILL for an Act to amend and reenact section 57-12-09 of the North Dakota Century Code,
2 relating to notice of increased assessment.

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

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

6 **57-12-09. Notice of increased assessment to real estate owner.** When any
7 assessor has increased the true and full valuation of any lot or tract of land or any
8 improvements thereon by three thousand dollars or more and to more than ten percent more
9 than the amount of the last assessment, notice of the amount of increase over the last
10 assessment and the amount of the last assessment must be delivered in writing by the
11 assessor to the property owner, mailed in writing to the property owner at the property owner's
12 last-known address, or provided to the property owner by electronic mail directed with
13 verification of receipt to an electronic mail address at which the property owner has consented
14 to receive notice. Delivery of notice to a property owner under this section must be completed
15 not fewer than fifteen days before the meeting of the local equalization board. The tax
16 commissioner shall prescribe suitable forms for this notice and the notice must show the true
17 and full value as defined by law of the property, including improvements, that the assessor used
18 in making the assessment for the current year and for the year in which the last assessment
19 was made and must also show the date prescribed by law for the meeting of the local
20 equalization board of the assessment district in which the property is located and the meeting
21 date of the county equalization board. The notice must be mailed or delivered at the expense
22 of the assessment district for which the assessor is employed.