

Sixty-fourth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1268

Introduced by

Representative M. Nelson

A BILL ~~for an Act to create and enact a new section to chapter 57-02 of the North Dakota Century Code, relating to the board of university and school lands informing counties of the boundaries of sovereign lands within each county for correct determination of the taxable status of property.~~ for an Act to provide for a legislative management study regarding taxation of state sovereign lands.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

~~**SECTION 1.** A new section to chapter 57-02 of the North Dakota Century Code is created and enacted as follows:~~

~~**Sovereign land boundary determination.**~~

~~1. By July 1, 2016, the board of university and school lands shall provide to the director of tax equalization of each county in which sovereign lands of the state exist adequate information and maps to identify with precision the boundaries of sovereign lands in the county.~~

~~2. When the information and maps required by this section have been received, the county director of tax equalization shall promptly apply the information to correctly identify and assess the property abutting sovereign lands within the county.~~

~~3. By July first of every fourth year after 2016, the board of university and school lands shall provide updated information required by this section to the director of tax equalization of each county containing waters of the Devils Lake Basin and of each other county in which variations in boundaries of sovereign lands of the state have occurred because of frequent or substantial changes in water levels.~~

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TAXATION OF SOVEREIGN LANDS. During the 2015-16 interim, the legislative management shall consider studying the boundary changes of state sovereign lands due to frequent or substantial changes in water

- 1 levels and the effect these boundary changes have on the taxation of sovereign lands. The
- 2 legislative management shall report its findings and recommendations, together with any
- 3 legislation required to implement the recommendations, to the sixty-fifth legislative assembly.