

**FIRST ENGROSSMENT
with Senate Amendments
ENGROSSED HOUSE BILL NO. 1361**

Introduced by

Representatives Carlson, Headland, Kasper, Louser

Senators Armstrong, Casper

1 A BILL for an Act to amend and reenact section 57-20-04 of the North Dakota Century Code,
2 relating to the abstract of a county tax list and a statewide property tax increase report; to repeal
3 section 57-20-05 of the North Dakota Century Code, relating to certification of taxes levied by
4 taxing districts; and to provide for a report to the legislative management.

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

6 **SECTION 1. AMENDMENT.** Section 57-20-04 of the North Dakota Century Code is
7 amended and reenacted as follows:

8 **57-20-04. Abstract of tax list to be sent to tax commissioner - Reports.**

- 9 1. The county auditor, on or before December thirty-first following the levy of the taxes,
10 shall make~~prepare~~ and transmit to the state tax commissioner, in such form as the tax
11 commissioner may prescribe, a complete abstract of the tax list of the auditor's county.
- 12 2. In addition to the tax list required in subsection 1, the county auditor, on or before
13 December thirty-first following the levy of the taxes, shall prepare and transmit to the
14 tax commissioner a report providing each taxing district's property valuation and
15 property tax levy and any other information the tax commissioner deems necessary to
16 prepare the report required in subsection 3. For taxing districts with property in more
17 than one county, information must be collected and transmitted by the county auditor
18 of the county in which the main office of that taxing district is located.
- 19 3. The tax commissioner shall compile information received from the county auditors in
20 subsection 2 and prepare a statewide report of property tax increase. The report must
21 include the annual increase in property taxes levied by each taxing district of the state
22 after adjusting for property that was not taxable in the preceding year and property that
23 is no longer taxable which was taxable in the preceding year. The report must be
24 provided to the legislative management by April first of each year.

- 1 4. The tax commissioner shall prescribe the form and manner of providing the reports
- 2 and certifications required under this section.
- 3 5. On or before December 31, 2017, the county auditor shall provide a report to the tax
- 4 commissioner providing the information identified in subsection 2 for the 2015 and
- 5 2016 tax years.
- 6 **SECTION 2. REPEAL.** Section 57-20-05 of the North Dakota Century Code is repealed.