

Fifty-fifth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1285

Introduced by

Representatives Gulleeson, Brandenburg

Senator Kelsh

1 A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code,
2 relating to contents of real estate tax statements; and to provide an effective date.

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

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

6 **57-20-07.1. County treasurer to mail real estate tax statement.** On or before
7 December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement
8 to the owner of each parcel of real property at ~~his~~ the owner's last known address. If a parcel
9 of real property is owned by more than one individual, the county treasurer shall send only one
10 statement to one of the owners of that property. Additional copies of the tax statement will be
11 sent to the other owners upon their request, and the furnishing of their names and addresses to
12 the county treasurer. ~~Such tax statements must include a dollar valuation of the true and full~~
13 ~~value as defined by law of the property and the total mill levy applicable.~~ Failure of an owner to
14 receive a statement will not relieve that owner of liability, nor extend the discount privilege past
15 the February fifteenth deadline. Tax statements must include:

- 16 1. The true and full value and assessed and taxable valuation of the property.
17 2. The number of mills levied by each taxing district having taxing authority with
18 regard to the property.
19 3. The tax due, and the tax due with the discount for early payment of taxes, for the
20 current taxable year and the previous taxable year.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 1998.