

**FIRST ENGROSSMENT  
with House Amendments**

Fifty-fifth  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2070**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subdivision a of subsection 3 of section 57-02-08.3,  
2 subsection 2 of section 57-09-01, and subsection 2 of section 57-11-01 of the North Dakota  
3 Century Code, relating to when interest on a lien for homestead credit for special assessments  
4 begins to accrue and making the township clerk or city auditor responsible for publishing the  
5 notice of the annual meeting of the township board of equalization and of the annual meeting of  
6 the city board of equalization.

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

8 **SECTION 1. AMENDMENT.** Subdivision a of subsection 3 of section 57-02-08.3 of the  
9 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

10 a. Any credit allowed under subsection 1, plus interest in the amount of nine  
11 percent per year from ~~the time the~~ June first of the year for which the special  
12 assessment installment for which a credit is taken becomes payable, shall  
13 create creates a lien in favor of the state against the property upon which the  
14 special assessment credit is allowed and remains a lien upon the property  
15 from the time the credit is allowed until the lien is fully satisfied by depositing  
16 the amount of the lien in the state general fund. If the amount of the lien  
17 exceeds the market value of the property, the state may accept the amount of  
18 the market value of the property as payment in full on the lien.

19 **SECTION 2. AMENDMENT.** Subsection 2 of section 57-09-01 of the North Dakota  
20 Century Code is amended and reenacted as follows:

21 2. Notwithstanding the provisions of subsection 1, if the same person performs the  
22 duties of assessor for two or more townships or cities, the ~~county director of tax~~

1 ~~equalization~~ township clerk may, after consultation with the assessor involved,  
2 designate the hour and day in the month of April at which the meeting provided for  
3 in subsection 1 must be held for each ~~such~~ township board of equalization;  
4 provided, that notice of the hour and day must be published in the official  
5 newspaper of the ~~county~~ political subdivisions involved and posted at the usual  
6 place of meeting by the township clerk at least ten days before ~~such~~ the meeting.

7 **SECTION 3. AMENDMENT.** Subsection 2 of section 57-11-01 of the North Dakota  
8 Century Code is amended and reenacted as follows:

9 2. Notwithstanding the provisions of subsection 1, if the same person performs the  
10 duties of assessor for two or more cities or townships, the ~~county director of tax~~  
11 ~~equalization~~ city auditor may, after consultation with the assessor involved,  
12 designate the hour and day in the month of April at which the meeting provided for  
13 in subsection 1 must be held for each ~~such~~ city board of equalization; provided,  
14 that notice of the hour and day must be published in the official newspaper of the  
15 ~~county~~ political subdivisions involved and posted at the usual place of meeting by  
16 the city auditor at least ten days before ~~such~~ the meeting.