

Fifty-fifth  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1298**

Introduced by

Representative Kretschmar

1 A BILL for an Act to amend and reenact section 57-05-04 of the North Dakota Century Code,  
2 relating to the certificate of mileage and valuation for purposes of taxation of a railroad.

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

4 **SECTION 1. AMENDMENT.** Section 57-05-04 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-05-04. Certification of mileage and valuation.** The state tax commissioner, at the  
7 time of certifying the equalized value of each organized county to the county auditor, shall  
8 certify the number of miles [kilometers] of each main line of railroad, and of the branch lines and  
9 sidetracks ~~thereof~~ of railroad within ~~said~~ the county, and the valuation per mile [1.61 kilometers]  
10 of ~~such~~ the line and branch lines, if any, as determined by the state board of equalization, and  
11 the county auditor of ~~such~~ the county shall apportion ~~such~~ the valuation to the cities, townships,  
12 and districts through which ~~such~~ the railroad and branch lines run according to the number of  
13 miles [kilometers] within the boundaries of each, as a part of the valuation of ~~such~~ the city,  
14 township, or district for the purposes of taxation, ~~and the same must be taxed as personal~~  
15 ~~property is taxed in each county.~~