

HOUSE BILL NO. 1338

Introduced by

Representatives Thoreson, Carlisle, Iverson

Senators Mathern, Schobinger

1 A BILL for an Act to amend and reenact sections 57-23-08, 57-23-09, and 57-55-12 of the North
2 Dakota Century Code, relating to refund of penalties and interest on any abated property taxes
3 or mobile home taxes.

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

5 **SECTION 1. AMENDMENT.** Section 57-23-08 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-23-08. Duties of county auditor and county commissioners after abatement**
8 **action.** After the granting of any application for abatement or refund or compromise of any tax,
9 the county auditor shall correct all tax lists in accordance with the order of abatement or
10 compromise, and the applicant is relieved of further liability for the tax abated or compromised
11 and any penalties and interest on the abated or compromised portion of the tax. If the board of
12 county commissioners disapproves any application for abatement or refund or compromise, in
13 whole or in part, the reasons for disapproval must be stated thereon, and the applicant may
14 appeal the rejection of the application for abatement or refund or compromise as provided by
15 law.

16 **SECTION 2. AMENDMENT.** Section 57-23-09 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 **57-23-09. Procedure when refund is made.** When any application for refund is
19 granted, the county auditor shall issue and deliver to the applicant a warrant drawn on the
20 county treasurer for the amount ordered refunded, and the county treasurer shall refund the
21 same, and shall write opposite such tax in the treasurer's list the word "refund", with the date
22 and the number of the warrant. The amount so refunded must be charged to the state, county,
23 city, township, school district, ~~or~~ park district, or any other taxing district, which may have
24 received any part of such money, in proportion to the levies for the year for which the tax was

1 extended. The refund must include any penalties and interest previously paid on the portion of
2 any tax abated or compromised.

3 **SECTION 3. AMENDMENT.** Section 57-55-12 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **57-55-12. Refunds.**

- 6 1. The owner of any mobile home who has paid, through mistake or otherwise, a
7 greater amount of tax or penalty and interest than was justly due may apply for an
8 abatement or refund under chapter 57-23 and a refund of the unjust portion paid.
9 The county auditor and treasurer shall charge all refunds against the taxing
10 districts to which the collection was credited.
- 11 2. If the owner of a mobile home has paid the full amount of taxes due under this
12 chapter and thereafter during the current year such mobile home has been
13 demolished or destroyed beyond repair by fire, windstorm, or flood, the owner is
14 entitled to a refund under subsection 1.