

**HOUSE BILL NO. 1375**

Introduced by

Representatives Nathe, Berg, Koppelman, Weiler

Senators Cook, Lyson

1 A BILL for an Act to amend and reenact section 57-12-09 of the North Dakota Century Code,  
2 relating to notice of property tax assessment increases; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-12-09. Notice of increased assessment to real estate owner.** When any  
7 assessor has increased the true and full valuation of any lot or tract of land or any  
8 improvements thereon to more than ~~ten~~ five percent more than the amount of the last  
9 assessment, notice of the amount of increase over the last assessment and the amount of the  
10 last assessment must be delivered in writing by the assessor to the property owner, mailed in  
11 writing to the property owner at the property owner's last-known address, or provided to the  
12 property owner by electronic mail directed with verification of receipt to an electronic mail  
13 address at which the property owner has consented to receive notice. Delivery of notice to a  
14 property owner under this section must be completed not fewer than fifteen days before the  
15 meeting of the local equalization board. The tax commissioner shall prescribe suitable forms  
16 for this notice and the notice must show the true and full value as defined by law of the  
17 property, including improvements, that the assessor used in making the assessment for the  
18 current year and for the year in which the last assessment was made and must also show the  
19 date prescribed by law for the meeting of the local equalization board of the assessment district  
20 in which the property is located and the meeting date of the county equalization board. The  
21 notice must be mailed or delivered at the expense of the assessment district for which the  
22 assessor is employed.

23 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
24 December 31, 2008.