

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1354

Introduced by

Representatives Weiler, Nathe

1 A BILL for an Act to create and enact a new section to chapter 57-20 of the North Dakota
2 Century Code, relating to an extension of time of property tax delinquency before foreclosure of
3 a tax lien for certain property developers; to amend and reenact sections 15-08-19, 57-20-26,
4 and 57-28-01 of the North Dakota Century Code, relating to the period of property tax
5 delinquency before foreclosure of a tax lien; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Section 15-08-19 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **15-08-19. Taxation of and foreclosure of tax lien on property sold by state on**
10 **deferred payment contract.** Property contracted to be sold by the state is subject to taxation
11 from the date of the contract, and the taxes assessed thereon must be collected and enforced
12 in the same manner as taxes against other property. If the contract is not canceled or if the
13 contract has been canceled and the period of redemption has not yet run, the property upon
14 which taxes are delinquent is subject to foreclosure of tax lien. After two years from the date
15 the tax became due or four years from the date the tax became due for property within a
16 property development under section 2 of this Act, and after notice of foreclosure has been
17 given as required in title 57, on the date of foreclosure, the county shall acquire such rights and
18 interests as belonged to the holder and owner of the contract issued under the provisions of
19 this chapter and only such rights. The county may assign its rights and interest at any time,
20 and the assignee shall have the rights given by this section to the county. No tax deed may be
21 issued upon any tax sale certificate while the legal title to the lands remains in the state of
22 North Dakota.

23 **SECTION 2.** A new section to chapter 57-20 of the North Dakota Century Code is
24 created and enacted as follows:

