

Introduced by

Representatives Headland, Carlson, Owens

Senators Cook, Miller, Heckaman, O'Connell

1 A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code,  
2 relating to property tax statement inclusion of information to identify the percentage of property  
3 value that is imposed in property taxes; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-20-07.1. County treasurer to mail real estate tax statement.**

8 On or before December twenty-sixth of each year, the county treasurer shall mail a real  
9 estate tax statement to the owner of each parcel of real property at the owner's last-known  
10 address. The statement must be provided in a manner that allows the taxpayer to retain a  
11 printed record of the obligation for payment of taxes and special assessments as provided in  
12 the statement. If a parcel of real property is owned by more than one individual, the county  
13 treasurer shall send only one statement to one of the owners of that property. Additional copies  
14 of the tax statement will be sent to the other owners upon their request and the furnishing of  
15 their names and addresses to the county treasurer. The tax statement must include a dollar  
16 valuation of the true and full value as defined by law of the property and the total mill levy  
17 applicable. The tax statement must include, or be accompanied by a separate sheet, with three  
18 columns showing, for the taxable year to which the tax statement applies and the two  
19 immediately preceding taxable years, the property tax levy in dollars against the parcel by the  
20 county and school district and any city or township that levied taxes against the parcel. The tax  
21 statement must include a column showing, for the taxable year to which the tax statement  
22 applies, the percentage of the true and full value of the parcel that the property tax levy in  
23 dollars is for taxes levied by the county and school district and any city or township that levied  
24 taxes against the parcel and the percentage that all property taxes levied against the parcel is

1 of the true and full value of the parcel. The statement must include, for the taxable year to which  
2 the statement applies, an item identified as "legislative property tax relief" showing the amount  
3 of the property tax against the parcel paid through the legislative appropriation pursuant to  
4 chapter 57-64. Failure of an owner to receive a statement will not relieve that owner of liability,  
5 nor extend the discount privilege past the February fifteenth deadline.

6       **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
7 December 31, 2010.