

**HOUSE BILL NO. 1100**

Introduced by

Political Subdivisions Committee

(At the request of the Office of Management and Budget)

1 A BILL for an Act to amend and reenact section 57-22-11 of the North Dakota Century Code,  
2 relating to certification of uncollectible taxes to the director of the office of management and  
3 budget.

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

5 **SECTION 1. AMENDMENT.** Section 57-22-11 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-22-11. Cancellation of uncollectible taxes.**

8 At its regular meeting in January of each year, the board of county commissioners shall  
9 examine the sheriff's report on personal property taxes and compare the same with the tax lists  
10 of the auditor and treasurer, and, upon such report, may cancel such taxes as the board is  
11 satisfied cannot be collected. The items of tax so canceled must be noted on the tax lists of the  
12 treasurer and auditor, ~~and the~~ The auditor forthwith shall make a report to the sheriff of the tax  
13 items canceled ~~and also shall certify to the director of the state office of management and~~  
14 ~~budget the amount of state taxes canceled,~~ and the same must be credited to the county.