

Introduced by

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

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

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

7 **57-12-09. Notice of increased assessment to real estate owner.**

8 1. a. When any assessor has increased the true and full valuation of any lot or tract of
9 land ~~including any~~ and improvements ~~thereon~~ by three thousand dollars or more
10 and to ten percent or more than the amount of the ~~last assessment~~ previous
11 year's true and full valuation, written notice of the amount of increase and the
12 amount of the ~~last assessment~~ previous year's true and full valuation must be
13 delivered ~~in writing~~ by the assessor to the property owner, ~~mailed in writing to the~~
14 ~~property owner at the property owner's last known address, or provided to the~~
15 ~~property owner by electronic mail directed with verification of receipt to an~~
16 ~~electronic mail address at which the property owner has consented to receive~~
17 ~~notice.~~ The written notice under this subdivision must be mailed or delivered at
18 the expense of the assessment district for which the assessor is employed.
19 Delivery of written notice to a property owner under this ~~section~~ subdivision must
20 be completed not fewer than fifteen days before the meeting of the local board of
21 equalization board.

22 b. When action by the township, city, or county board of equalization or order of the
23 state board of equalization has increased the true and full valuation of any lot or
24 tract of land and improvements, for which written notice was not required under

1 subdivision a, to an amount that is three thousand dollars or more and ten
2 percent or more than the amount of the previous year's true and full valuation,
3 written notice of the amount of increase and the amount of the previous year's
4 true and full valuation must be delivered to the property owner. The written notice
5 under this subdivision must be mailed or delivered at the expense of the
6 township, city, or county that made the assessment increase or at the expense of
7 the township, city, or county that was ordered to make the increase by the state
8 board of equalization. Delivery of written notice to a property owner under this
9 subdivision must be completed not fewer than fifteen days after the meeting of
10 the board of equalization that made or ordered the assessment increase.

11 c. The tax commissioner shall prescribe suitable forms for this notice and the written
12 notices under this subsection. The written notice under subdivision a must show
13 the true and full value as defined by law of the property, including improvements,
14 that the assessor used in making the assessment determined for the current year
15 and for the previous year in which the last assessment was made and must also
16 show the date prescribed by law for the meeting of the local board of equalization
17 board of the assessment district in which the property is located and the meeting
18 date of the county board of equalization board. The notice must be mailed or
19 delivered at the expense of the assessment district for which the assessor is
20 employed.

21 d. Delivery of written notice under this section must be by personal delivery to the
22 property owner, mail addressed to the property owner at the property owner's
23 last-known address, or electronic mail to the property owner directed with
24 verification of receipt to an electronic mail address at which the property owner
25 has consented to receive notice.

26 2. The form of notice prescribed by the tax commissioner must require a statement to
27 inform the taxpayer that an assessment increase does not mean property taxes on the
28 parcel will increase. The notice must state that each taxing district must base its tax
29 rate on the number of dollars raised from property taxes in the previous taxable year
30 by the taxing district and that notice of public hearing will be mailed to the property

1 owner if a greater property tax levy is being proposed by the taxing district. The notice
2 may not contain an estimate of a tax increase resulting from the assessment increase.
3 3. The assessor shall provide an electronic or printed list including the name and address
4 of the addressee of each assessment increase notice required under ~~this~~
5 section subdivision a of subsection 1 and the officer responsible for providing notice
6 under subdivision b of subsection 1 shall provide an electronic or printed list including
7 the name and address of the addressee of each assessment increase notice required
8 under subdivision b of subsection 1 to each city, county, school district, or city park
9 district in which the subject property is located, but a copy does not have to be
10 provided to any such taxing district that levied a property tax levy of less than one
11 hundred thousand dollars for the prior year.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 2014.