Sixty-third
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1242

Introduced by

Representatives B. Koppelman, Beadle, Dosch, Heller, Kasper, Meier, Owens, Rohr

Senators Berry, Flakoll, Laffen, Schaible

A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to property tax statement inclusion of information to identify the dollar amount of property tax relief provided through legislative appropriation; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must ~~include~~:

1. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~
2. Include, or be accompanied by a separate sheet~~,~~ with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.
3. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing

the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to chapter 57-64.

Failure of an owner to receive a statement will not relieve that owner of liability, nor extend the discount privilege past the February fifteenth deadline.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2012.