

**HOUSE BILL NO. 1268**

Introduced by

Representative M. Nelson

1 A BILL ~~for an Act to create and enact a new section to chapter 57-02 of the North Dakota~~  
2 ~~Century Code, relating to the board of university and school lands informing counties of the~~  
3 ~~boundaries of sovereign lands within each county for correct determination of the taxable status~~  
4 ~~of property.~~ for an Act to provide for a legislative management study regarding taxation of state  
5 sovereign lands.

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

7 ~~—~~ **SECTION 1.** ~~A new section to chapter 57-02 of the North Dakota Century Code is created~~  
8 ~~and enacted as follows:~~

9 ~~—~~ **Sovereign land boundary determination.**

10 ~~—~~ 1. By July 1, 2016, the board of university and school lands shall provide to the director  
11 of tax equalization of each county in which sovereign lands of the state exist adequate  
12 information and maps to identify with precision the boundaries of sovereign lands in  
13 the county.

14 ~~—~~ 2. When the information and maps required by this section have been received, the  
15 county director of tax equalization shall promptly apply the information to correctly  
16 identify and assess the property abutting sovereign lands within the county.

17 ~~—~~ 3. By July first of every fourth year after 2016, the board of university and school lands  
18 shall provide updated information required by this section to the director of tax  
19 equalization of each county containing waters of the Devils Lake Basin and of each  
20 other county in which variations in boundaries of sovereign lands of the state have  
21 occurred because of frequent or substantial changes in water levels.

22 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TAXATION OF SOVEREIGN**  
23 **LANDS.** During the 2015-16 interim, the legislative management shall consider studying the  
24 boundary changes of state sovereign lands due to frequent or substantial changes in water

Sixty-fourth  
Legislative Assembly

- 1 levels and the effect these boundary changes have on the taxation of sovereign lands. The
- 2 legislative management shall report its findings and recommendations, together with any
- 3 legislation required to implement the recommendations, to the sixty-fifth legislative assembly.