Sixty-sixth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2350

Introduced by

Senators Cook, Patten

Representatives Grueneich, Hatlestad

A BILL for an Act to create and enact a new section to chapter 57-06 and a new section to chapter 57-33.2 of the North Dakota Century Code, relating to county auditor verification of information reported by public utility companies and electric generation, distribution, and transmission companies; to amend and reenact sections 57-06-21, 57-08-01, and 57-33.2-06 of the North Dakota Century Code, relating to the review of public utility assessments and public utility and electric generation, distribution, and transmission reports received by county auditors; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-06-21 of the North Dakota Century Code is amended and reenacted as follows:

57-06-21. Maps - Reports to county auditors.

~~On or before the fifteenth day of~~

1. By January first of each year, the county auditor shall provide to each company required to be assessed under this chapter a current map of the county showing the boundaries of each taxing district in the county.
2. By February fifteenth of each year, each company required to be assessed under this chapter shall file with ~~the~~:
   a. The county auditor of each county within which any part of its operative property is located ~~a~~, a report containing a copy of the information required in subsection 16 of section 57-06-06, subsection 1 of section 57-06-07, and subsection 1 of section 57-06-08. The report ~~giving~~must provide a general description of all ~~its~~the company's property located within the county, with operative and nonoperative property listed separately. The report must give the length of the line or lines within the county and the length in each taxing district of

each line constituting part of a single and continuous line or property. ~~The company also shall file with the~~

b. The county auditor and the tax commissioner, a map of all ~~of its~~the company's lines within the county showing clearly the length of ~~its~~the company's lines within each taxing district as of January first of that year. ~~To facilitate the making of the maps, the county auditor, on or before the first day of January of each year, shall provide to each company a current map of the county showing the boundaries of each taxing district in the county.~~

SECTION 2. A new section to chapter 57-06 of the North Dakota Century Code is created and enacted as follows:

Verification by county auditor of reports.

By May thirty-first of each year, the county auditor shall verify to the tax commissioner, in the manner and detail prescribed by the tax commissioner, the accuracy of the information filed with the county auditor under subdivision a of subsection 2 of section 57-06-21.

SECTION 3. AMENDMENT. Section 57-08-01 of the North Dakota Century Code is amended and reenacted as follows:

57-08-01. Action to review assessment of public utility.

If any company whose property has been valued and assessed for taxation purposes by the state board of equalization under the constitution or statutes of this state, or against whom any tax is levied or assessed by ~~said~~the board, feels aggrieved for any reason with the assessment ~~so made~~, the company may bring an action in the district court of the county in which the company maintains its principal place of business in this state, against the state and any subdivisions ~~thereof~~of the state which may be interested, for relief therefrom. ~~Any such~~The action must be brought on or before the date on which the taxes to be collected under the assessment involved become due. Any adjustments to an assessment brought forward after October first must be applied to the following taxable year.

SECTION 4. AMENDMENT. Section 57-33.2-06 of the North Dakota Century Code is amended and reenacted as follows:

57-33.2-06. Maps - Transmission and distribution line and electric generation property location reports to county auditors.

1. By February first of each year, the county auditor shall provide each company subject to taxation under this chapter an accurate map of the county showing the boundaries of each taxing district in the county.
2. By April fifteenth of each year, each company subject to taxation under this chapter shall file, with the county auditor of each county in which any of its electric generation, transmission, or distribution line property is located the following information:

~~1.~~ a. Each transmission or distribution company shall file a report showing the length and nominal operating voltage of its transmission and distribution line within the county and within each taxing district within the county. Reports under this subsection must be based upon nominal operating voltage, ownership, and location of transmission and distribution lines as of January first of each year. Reports under this subsection must be prepared to distinguish transmission lines from distribution lines.

~~2.~~ b. Each electric generation company shall file a report ~~showing~~containing a copy of the information required in subsection 3 of section 57-33.2-07 and the location and rated capacity of each wind generator or grid-connected generator within the county and each taxing district in the county. Reports under this subsection must be based upon the rated capacity, ownership, and location as of January first of each year.

~~By February first of each year, the county auditor shall provide each company subject to taxation under this chapter with an accurate map of the county showing the boundaries of each taxing district in the county.~~

SECTION 5. A new section to chapter 57-33.2 of the North Dakota Century Code is created and enacted as follows:

Verification by county auditor of reports.

By June thirtieth of each year, the county auditor shall verify to the tax commissioner, in the manner and detail prescribed by the tax commissioner, the accuracy of the information filed with the county auditor under subsection 2 of section 57-33.2-06.

SECTION 6. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2018.