

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1245

Page 1, line 1, after "57-15-30.2" insert "and subsection 1 of section 57-20-07.1"

Page 1, line 2, replace "and" with a comma

Page 1, line 3, after "auditor" insert ", and required content of property tax statements"

Page 2, after line 7, insert:

"SECTION 3. AMENDMENT. Subsection 1 of section 57-20-07.1 of the North Dakota Century Code is amended and reenacted as follows:

1. 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 form of the real estate tax statement to be used in every county must be prescribed and approved for use by the tax commissioner. 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:
 - a. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable.
 - b. 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~~ each taxing district that levied taxes against the parcel, followed by the total of the tax levied against the parcel.
 - c. Provide information identifying the property tax savings provided by the state of North Dakota.
 - (1) The tax statement must include a section entitled "state paid tax relief - three year comparison". The section must include three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, information applicable to each taxable year displayed in the following order:
 - (a) A line item entitled "tax without relief" calculated by adding the amounts determined in subparagraphs b and c.
 - (b) A line item that is entitled "legislative tax relief" and which identifies the dollar amount of property tax savings realized by the taxpayer under chapter 50-34 for taxable

years before 2019, chapter 50-35 for taxable years after 2018, and chapter 15.1-27.

~~(4)~~[1] For purposes of this subdivision, legislative tax relief under chapter 15.1-27 is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year plus the number of mills determined by subtracting from the 2012 taxable year mill rate of the school district in which the parcel is located the lesser of:

~~(a)~~[a] Fifty mills; or

~~(b)~~[b] The 2012 taxable year mill rate of the school district minus sixty mills.

~~(2)~~[2] Legislative tax relief under chapter 50-35 is determined by multiplying the taxable value for the taxable year for each parcel shown on the tax statement by the number of mills of relief determined by dividing the amount calculated in subsection 1 of section 50-35-03 for a human service zone by the taxable value of taxable property in the zone for the taxable year.

(c) A line item entitled "tax after relief" which is equal to the total of the tax levied against the parcel calculated in subdivision b.

(2) The information must be displayed on the tax statement in a clear and conspicuous manner below the information required in subdivisions a and b. For purposes of this paragraph, "clear and conspicuous" means in a larger type than the surrounding text, in contrasting type, font, or color to the surrounding text of the same size, or set off from the surrounding text of the same size, in a manner that clearly calls attention to the language and makes the language readily apparent, readable, and understandable."

Renumber accordingly