27.0211.01000

Seventieth
Legislative Assembly
of North Dakota

FIRST DRAFT:
Prepared by the Legislative Council staff for the
Tax Reform and Relief Advisory Committee -
Property Tax Statement Subcommittee
August 2026

Introduced by

A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to the required contents of a real estate tax statement.

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 - Contents of statement.

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:
      (1) 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.

(2) The amount of property tax levied as a result of mills levied by a school district under section 21-03-15 and subdivision b of subsection 7 of section 57-15-14.2.

c. ~~Provide information identifying the property tax savings provided by the state of North Dakota. The tax statement must include a line item that is entitled "legislative tax relief" and 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.~~

~~(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 lesser of one hundred twenty-five mills or the sum of:~~

~~(a) The number of mills of mill levy reduction grant under chapter 57-64 for the 2012 taxable year; and~~

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

~~(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.~~

~~d.~~ Provide information identifying the primary residence credit, including information regarding the portion of the credit derived from funding distributed from the legacy fund.

(1) The statement must include a separate line item identifying the primary residence credit realized by the taxpayer for each taxable year shown.

(2) The statements must include a separate line item or conspicuous description identifying the portion of the credit derived from funding distributed from the legacy fund.

(a) The dollar amount of the primary residence credit derived from funding distributed from the legacy fund is calculated as the product of

the total amount of the primary residence credit realized by the taxpayer in a taxable year multiplied by the applicable percent.

(b) By November first of each year, the tax commissioner shall notify each county auditor of the applicable percent to be used for the calculation in paragraph a for the current and prior two taxable years.

(c) For purposes of this paragraph, "applicable percent" means the percent, rounded to the nearest hundredth of a percent, calculated as the quotient of the amount allocated to the legacy property tax relief fund from the legacy earnings fund for the primary residence credit pursuant to section 54-27-32 divided by the total amount appropriated from the legacy property tax relief fund for the primary residence credit, using the allocations and appropriations for the relevant tax years.

2. 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.