Seventieth
Legislative Assembly
of North Dakota

BILL NO.

Introduced by

Representative Headland

A BILL for an Act to provide an appropriation to the office of management and budget for a supplemental property tax information grant program; and to provide for a legislative management report.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. APPROPRIATION - OFFICE OF MANAGEMENT AND BUDGET - SUPPLEMENTAL PROPERTY TAX INFORMATION GRANT PROGRAM - ONE-TIME FUNDING - REPORT TO LEGISLATIVE MANAGEMENT.

1. There is appropriated out of any moneys in the general fund in the state treasury, not otherwise appropriated, the sum of $200,000, or so much of the sum as may be necessary, to the office of management and budget for the purpose of a supplemental property tax information grant program, for the biennium beginning July 1, 2027, and ending June 30, 2029. The funding appropriated in this section is considered a one-time funding item.
2. The office of management and budget shall distribute the funding appropriated in this section in July 2027 as a passthrough grant to an association representing counties in North Dakota. Before the close of the biennium and by a deadline established by the office of management and budget, the association that receives the passthrough grant under this section shall return any unspent funding to the office of management and budget for deposit in the general fund.
3. The association representing counties in North Dakota that receives the passthrough grant under this section shall administer and develop guidelines for a supplemental property tax information grant program to reimburse counties for costs associated with preparing supplemental property tax and budget information to be distributed with property tax statements.

a. The program and guidelines must include:

(1) An application and approval process for counties to participate in the supplemental property tax information grant program.

(2) Minimum requirements and maximum limits for the type, format, and quantity of supplemental property tax and budget information, including parameters for graphs and charts, use of color, and number of pages.

(3) Identification of costs eligible for reimbursement, a requirement for counties to document expenses, deadlines for counties to request reimbursement of documented eligible expenses, and a reimbursement limit of $15,000 per county per year.

(4) Provisions for the association to review the requests submitted by counties and to distribute grants awarded to the counties within thirty days after receiving the request for reimbursement based on documented eligible expenses.

b. The association may use up to ten percent of the funding to reimburse documented costs incurred by the association to administer the grant program under this section, including:

(1) Salaries and wages for costs related to permanent or temporary staff of the association to administer the grants, to provide training to county staff regarding the supplemental information, and to assist counties with the preparation of the supplemental information; and

(2) Operating expenses for costs of the association or contracted by the association related to information technology, printing, postage, surveys, and other relevant costs. As a component of administering the grant program, the association shall conduct surveys during each year of the biennium to gather feedback from counties that receive reimbursements regarding the process to prepare the supplemental information and to gather feedback from taxpayers regarding the benefit of receiving the supplemental information.

c. The association and counties may use the funding only to reimburse additional costs incurred related to the supplemental information and may not use the

funding to reimburse costs for the preparation of property tax statements or other unrelated expenses.

4. If more than twenty-six counties participate and requests for reimbursement under the program exceed the funding available, the association that receives the passthrough grant under this section may request the seventy-first legislative assembly provide a deficiency appropriation to the office of management and budget in the amount of the shortfall for a passthrough grant to the association.

5. During the 2027-28 interim, the association that receives the passthrough grant under this section shall report at least twice to the legislative management regarding the amount of grant funding spent, samples of the supplemental information from each county, the results of the surveys, and other information requested by the legislative management.