CHAPTER 57-02.1
PAYMENTS IN LIEU OF REAL ESTATE TAXES

57-02.1-01. Definition.

As used in this chapter, unless the context or subject matter otherwise clearly indicates, "property subject to valuation" means real property owned by the state or real property leased or held by lease or license from the United States or a political subdivision of this state, and controlled by the state game and fish department but does not include any land leased by such department if such land is being assessed for ad valorem taxation to the owner.

57-02.1-02. Imposition of payments.

The director of the game and fish department shall annually make payments, subject to legislative appropriations, to the counties in which property subject to valuation is located pursuant to the provisions of this chapter. The payments are in lieu of taxes which would otherwise be available to the counties if the real property upon which these payments are based were not owned by the state, United States, or a political subdivision of this state.

57-02.1-03. Assessment of property - Notice of county auditors.

All property subject to valuation under this chapter must be assessed and valued for the purpose of making the payments herein provided for, in the same manner as other real property in this state is assessed and valued for tax purposes, except that improvements to any real property may not be considered in the valuation. The county auditors of the counties in which the property is located, prior to June thirtieth of each year, shall give notice in writing to the director of the game and fish department and state tax commissioner of the value placed upon the property subject to valuation by the county boards of equalization.

57-02.1-04. Appearance before state board of equalization.

The state board of equalization shall equalize the value placed upon any tract of land subject to valuation under this chapter. The director of the game and fish department may appear before the state board of equalization to be heard for the purpose of opposing any unreasonable or unjust value placed upon property subject to valuation as equalized by the county board of equalization, or of opposing any increase or decrease in the valuation as proposed by the state board of equalization, to the end that all valuations of like property may be uniform and equal throughout the state.

57-02.1-05. Computation of payment - Remittance to counties.

1. Upon receipt of the decision of the state board of equalization, the director of the game and fish department shall compute the payments due to the counties in which property subject to valuation is located by extending the mill levies which apply to other taxable property in the taxing districts in which the property is located. The mill levies must be extended against the property subject to valuation in the same manner as used for other taxable property in the taxing districts. If the property subject to valuation is leased or held by lease or license from the United States, the director of the game and fish department shall deduct from the payment due to the county any amount paid to that county by the United States or any agency or instrumentality of the United States in lieu of real estate taxes on that property, up to a maximum of seventy-five cents per acre [hectare]. The payments due to each county are the figure determined as herein provided. No county may receive less in these payments for any parcel or tract of land for any year than the county received in payments made pursuant to this chapter for 1974.
2. After computing the payments due to each county, the director of the game and fish department shall remit to the counties the amounts due from the department, on or before March first of the succeeding year for which the assessments and valuations were made.

57-02.1-06. Allocation of revenue within counties.

The revenue to which the county level of government is entitled must be determined according to the proportion the county mill levy on other real property bears to the total mill levies on real property of each taxing district wherein the property subject to valuation is located. The revenue remaining after apportionment to the county level must be apportioned and distributed among the various taxing districts in which the property for which payments are made is located by the county auditor upon a pro rata basis to be determined according to the proportion the assessed value of the property subject to valuation in each taxing district bears to the total assessed value of all such property subject to valuation within the county. However, if the property subject to valuation is leased or held by lease or license from the United States, the payment made by the director of the game and fish department must be apportioned and distributed among the various taxing districts, other than the county, in which the property for which payments are made is located, by the county auditor upon a pro rata basis to be determined according to the proportion the assessed value of the property subject to valuation in each taxing district bears to the total assessed value of all such property subject to valuation within the county. The amount of revenue allocated to each taxing district in which the property subject to valuation is located must be divided among the various funds of the district according to the proportion that the mill levy for any fund bears to the total of all mill levies spread against other property in the taxing district that is assessed and taxed on an ad valorem basis.

57-02.1-07. Effective date.

The effective date of this chapter is January 1, 1964, and no payments are due under the provisions of this chapter until March 1, 1965.