

**HOUSE BILL NO. 1106**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 10-06.1-10  
2 and a new section to chapter 65-02 of the North Dakota Century Code, relating to valuation of  
3 certain farmland or ranchland acquired by certain nonprofit organizations and valuation of  
4 property of the workers compensation bureau; and to amend and reenact sections 57-12-09  
5 and 57-14-07 of the North Dakota Century Code, relating to notice of increased assessment to  
6 real estate owners and taxes on escaped real property.

7 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

8 **SECTION 1.** A new subdivision to subsection 2 of section 10-06.1-10 of the North  
9 Dakota Century Code is created and enacted as follows:

10 All property subject to valuation must be assessed for the purpose of making  
11 the payments under subdivision e in the same manner as other real property  
12 in this state is assessed for tax purposes. Before June thirtieth of each year  
13 the county auditor of any county in which property subject to valuation is  
14 located shall give written notice to the nonprofit organization and the tax  
15 commissioner of the value placed by the county board of equalization upon  
16 each parcel of property subject to valuation in the county.

17 **SECTION 2. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is  
18 amended and reenacted as follows:

19 **57-12-09. Written notice of increased assessment to real estate owner.** When any  
20 assessor has increased the assessed valuation of any lot or tract of land together with any  
21 improvements thereon by fifteen percent or more of the last assessment, written notice of the  
22 amount of increase over the last assessment and the amount of the last assessment must be  
23 delivered by such assessor to the property owner or mailed to the property owner at the  
24 property owner's last-known address except that no such notice need be delivered or mailed if

1 the ~~assessment~~ assessed valuation is increased by less than one thousand five hundred  
2 dollars. The tax commissioner shall prescribe suitable forms for this notice and such notice  
3 must also show the true and full value as defined by law of the property, including such  
4 improvements, that the assessor used in making the assessment for the current year and for  
5 the year in which the last assessment was made and must also show the date prescribed by  
6 law for the meeting of the local equalization board of the assessment district in which the  
7 property is located and the meeting date of the county equalization board. Such notice must be  
8 mailed or delivered to the property owner at least ten days in advance of the meeting date of  
9 the local equalization board and must be mailed or delivered at the expense of the assessment  
10 district for which the assessor is employed.

11 **SECTION 3. AMENDMENT.** Section 57-14-07 of the North Dakota Century Code is  
12 amended and reenacted as follows:

13 **57-14-07. Entry on delinquent lists.** After review by the board of county  
14 commissioners, the taxes against escaped property for prior years must be entered upon the  
15 tax list. In the case of personal property, such taxes must be entered upon the most recent  
16 delinquent personal property tax list. If such list, at the time, is in the hands of the treasurer, the  
17 auditor shall certify such taxes to the treasurer, and the treasurer shall enter them upon such  
18 delinquent tax list. If the most recent delinquent personal property tax list, at the time, is in the  
19 hands of the sheriff, the auditor shall certify such taxes to the sheriff, and the sheriff shall enter  
20 them upon such tax list. In the case of escaped real property, such taxes, if entered between  
21 the first day of July and the ~~date of the first publication day of the tax sale list~~ November, must  
22 be entered upon the most recent delinquent real property tax list. If entered between ~~that date~~  
23 November first and July first following, such taxes must be entered upon the current real  
24 property tax list. In either case, such real property taxes must be certified to the treasurer by  
25 the auditor and entered in the tax list by the treasurer. Taxes upon escaped property for prior  
26 years, whether upon real or personal property, are subject to the same penalties as other taxes,  
27 and such taxes must be enforced and apportioned as other taxes upon the lists upon which  
28 they are entered are enforced and apportioned.

29 **SECTION 4.** A new section to chapter 65-02 of the North Dakota Century Code is  
30 created and enacted as follows:

1           **Assessment of property - Notice to bureau.** All property subject to valuation must be  
2 assessed for the purpose of making the payments under section 65-02-31 in the same manner  
3 as other real property in this state is assessed for tax purposes. Before June thirtieth of each  
4 year, the county auditor of any county in which property subject to valuation is located shall give  
5 written notice to the workers compensation bureau and the tax commissioner of the value  
6 placed by the county board of equalization upon each parcel of property subject to valuation in  
7 that county.