

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 subsection 3 of
5 section 57-02-08.1 and sections 57-12-09 and 57-14-07 of the North Dakota Century Code,
6 relating to homestead tax credit forms, notice of increased assessment to real estate owners,
7 and taxes on escaped real property.

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

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

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

18 **SECTION 2. AMENDMENT.** Subsection 3 of section 57-02-08.1 of the North Dakota
19 Century Code is amended and reenacted as follows:

20 3. All forms necessary to effectuate this section must be prescribed and, designed,
21 and made available by the tax commissioner ~~who shall distribute annually an~~
22 ~~adequate supply of them to each county director of tax equalization.~~ The county
23 directors of tax equalization shall make these forms available upon request.

1 **SECTION 3. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **57-12-09. Written notice of increased assessment to real estate owner.** When any
4 assessor has increased the assessed valuation of any lot or tract of land together with any
5 improvements thereon by fifteen percent or more of the last assessment, written notice of the
6 amount of increase over the last assessment and the amount of the last assessment must be
7 delivered by such assessor to the property owner or mailed to the property owner at the
8 property owner's last-known address except that no such notice need be delivered or mailed if
9 the ~~assessment~~ assessed valuation is increased by less than one thousand five hundred
10 dollars. The tax commissioner shall prescribe suitable forms for this notice and such notice
11 must also show the true and full value as defined by law of the property, including such
12 improvements, that the assessor used in making the assessment for the current year and for
13 the year in which the last assessment was made and must also show the date prescribed by
14 law for the meeting of the local equalization board of the assessment district in which the
15 property is located and the meeting date of the county equalization board. Such notice must be
16 mailed or delivered to the property owner at least ten days in advance of the meeting date of
17 the local equalization board and must be mailed or delivered at the expense of the assessment
18 district for which the assessor is employed.

19 **SECTION 4. AMENDMENT.** Section 57-14-07 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **57-14-07. Entry on delinquent lists.** After review by the board of county
22 commissioners, the taxes against escaped property for prior years must be entered upon the
23 tax list. In the case of personal property, such taxes must be entered upon the most recent
24 delinquent personal property tax list. If such list, at the time, is in the hands of the treasurer,
25 the auditor shall certify such taxes to the treasurer, and the treasurer shall enter them upon
26 such delinquent tax list. If the most recent delinquent personal property tax list, at the time, is
27 in the hands of the sheriff, the auditor shall certify such taxes to the sheriff, and the sheriff shall
28 enter them upon such tax list. In the case of escaped real property, such taxes, if entered
29 between the first day of July and the ~~date of the first publication day of the tax sale list~~
30 November, must be entered upon the most recent delinquent real property tax list. If entered
31 between ~~that date~~ November first and July first following, such taxes must be entered upon the

1 current real property tax list. In either case, such real property taxes must be certified to the
2 treasurer by the auditor and entered in the tax list by the treasurer. Taxes upon escaped
3 property for prior years, whether upon real or personal property, are subject to the same
4 penalties as other taxes, and such taxes must be enforced and apportioned as other taxes
5 upon the lists upon which they are entered are enforced and apportioned.

6 **SECTION 5.** A new section to chapter 65-02 of the North Dakota Century Code is
7 created and enacted as follows:

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