

**Fifty-ninth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 4, 2005**

SENATE BILL NO. 2095  
(Political Subdivisions Committee)  
(At the request of the Board of University and School Lands)

AN ACT to amend and reenact section 15-08-18.1 of the North Dakota Century Code, relating to notice to county auditors when trust fund property is sold by contract.

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

**SECTION 1. AMENDMENT.** Section 15-08-18.1 of the North Dakota Century Code is amended and reenacted as follows:

**15-08-18.1. Taxation of public lands sold on contract - Cancellation.** When real property owned by the state of North Dakota as trustee of permanent school funds for the use and benefit thereof is sold upon contract providing for a future conveyance, the department or office making such contract on the part of the vendor shall immediately notify the county auditor of the county wherein the real property is situated, of the making of the contract, the description of the real property therein described, and the name of the vendee. The real property must be put upon the tax rolls of the county and assessed and the taxes must be levied thereon, based upon its taxable value on the first day of February next succeeding the date of the contract. ~~Failure to notify the county auditor according to the provisions of this section shall make the commissioner of university and school lands personally liable in a civil action to be brought by the state's attorney of the county wherein the land lies against the commissioner for the amount of the taxes that would have been levied had the notice been given as herein provided.~~ In the event that the contract is canceled by the vendor and not redeemed, the taxes must be immediately canceled and stricken from the tax rolls by the county auditor upon notice of such expiration of the period of redemption being ~~given~~ reported to the county auditor by the vendor.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Fifty-ninth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2095.

Senate Vote:    Yeas    47        Nays    0        Absent    0

House Vote:    Yeas    87        Nays    2        Absent    5

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2005.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2005.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2005,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State