

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1241

Page 1, line 1, after "57-12-09" insert "and subsection 4 of section 57-14-08"

Page 1, line 7, overstrike the second "or" and insert immediately thereafter ", including"

Page 1, line 8, overstrike "more than" and after "percent" insert "or"

Page 1, line 9, after the comma insert "written" and overstrike "over the last"

Page 1, line 10, overstrike the first "assessment"

Page 1, after line 22, insert:

"SECTION 2. AMENDMENT. Subsection 4 of section 57-14-08 of the North Dakota Century Code is amended and reenacted as follows:

4. When any special assessor has increased the true and full valuation of any lot or tract of land ~~together with~~ including any improvements to that lot or tract of land by ~~fifteen~~ three thousand dollars or more and to ten percent or more of the last assessment, written notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered in writing by the special assessor to the property owner ~~or~~ , mailed in writing to the property owner at the property owner's last-known address ~~except that no notice need be delivered or mailed if the true and full valuation is increased by less than three thousand dollars~~ , or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. The tax commissioner shall prescribe suitable forms for this notice and the notice must also show the true and full value as defined by law of the property, including improvements, that the special assessor used in making the reassessment and must also show the date prescribed by law for the meeting of the special board of equalization of the assessment district in which the property is located. ~~This Delivery of the notice must be mailed or delivered to the property owner under this subsection must be completed at least ten~~ fifteen days in advance of the meeting date of the special board of equalization ~~and~~ . The notice must be mailed or delivered at the expense of the assessment district for which the special assessor is employed."

Re-number accordingly