

Sixty-first  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1314

Introduced by

Representatives Berg, Hofstad, Kempenich, Schatz, Weiler

Senator Wardner

1 A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code,  
2 relating to property tax statement contents; and to provide for a legislative council study.

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

4 **SECTION 1. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-20-07.1. County treasurer to mail real estate tax statement.** On or before  
7 December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement  
8 to the owner of each parcel of real property at the owner's last-known address. The statement  
9 must be provided in a manner that allows the taxpayer to retain a printed record of the  
10 obligation for payment of taxes and special assessments as provided in the statement. If a  
11 parcel of real property is owned by more than one individual, the county treasurer shall send  
12 only one statement to one of the owners of that property. Additional copies of the tax statement  
13 will be sent to the other owners upon their request and the furnishing of their names and  
14 addresses to the county treasurer. The tax statement must include a dollar valuation of the true  
15 and full value as defined by law of the property and the total mill levy applicable. The tax  
16 statement must include a statement of the property tax levy in dollars by all taxing districts and  
17 the percentage that the property tax levy in dollars is of the true and full valuation of the  
18 property. The tax statement must include, or be accompanied by a separate sheet, with three  
19 columns showing, for the taxable year to which the tax statement applies and the two  
20 immediately preceding taxable years, the property tax levy in dollars against the parcel by the  
21 county and school district and any city or township that levied taxes against the parcel. Failure  
22 of an owner to receive a statement will not relieve that owner of liability, nor extend the discount  
23 privilege past the February fifteenth deadline.

1           **SECTION 2. LEGISLATIVE COUNCIL STUDY.** The legislative council shall consider  
2 studying, during the 2009-10 interim, the feasibility and desirability of replacing references to  
3 "true and full valuation" with "assessed valuation", eliminating references to taxable valuation,  
4 and replacing references to mills for property tax purposes with expression of tax rates as a  
5 percentage of assessed valuation. The legislative council shall also study the feasibility and  
6 desirability of designing and implementing a uniform format for property tax statements  
7 statewide. The legislative council shall report its findings and recommendations, together with  
8 any legislation required to implement the recommendations, to the sixty-second legislative  
9 assembly.