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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact section 57-12-09 of the North Dakota Century Code,
2 relating to clarification of language in notices to property owners concerning increased property
3 assessments; and to provide an effective date.

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

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

7 **57-12-09. Notice of increased assessment to real estate owner.** When any
8 assessor has increased the true and full valuation of any lot or tract of land ~~or~~ including any
9 improvements thereon ~~to~~ by more than ten percent ~~more than~~ over the amount of the last
10 assessment, notice of the amount of increase ~~over the last assessment~~ and the amount of the
11 last assessment must be delivered in writing by the assessor to the property owner, mailed in
12 writing to the property owner at the property owner's last-known address, or provided to the
13 property owner by electronic mail directed with verification of receipt to an electronic mail
14 address at which the property owner has consented to receive notice. Delivery of notice to a
15 property owner under this section must be completed not fewer than fifteen days before the
16 meeting of the local equalization board. The tax commissioner shall prescribe suitable forms
17 for this notice and the notice must show the true and full value as defined by law of the
18 property, including improvements, that the assessor used in making the assessment for the
19 current year and for the year in which the last assessment was made and must also show the
20 date prescribed by law for the meeting of the local equalization board of the assessment district
21 in which the property is located and the meeting date of the county equalization board. The
22 notice must be mailed or delivered at the expense of the assessment district for which the
23 assessor is employed.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 2008.