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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 subsection 4 of section 57-14-08 of the North Dakota  
2 Century Code, relating to notices to property owners concerning increased property  
3 assessments.

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

5 **SECTION 1. AMENDMENT.** Subsection 4 of section 57-14-08 of the North Dakota  
6 Century Code is amended and reenacted as follows:

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

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- 1 equalization ~~and must be mailed or delivered~~ at the expense of the assessment
- 2 district for which the special assessor is employed.