

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2157

Introduced by

Senators Campbell, Kreun, Roers, Rust

Representatives Monson, D. Ruby

1 A BILL for an Act to amend and reenact subsection 2 of section 57-02-11 of the North Dakota
2 Century Code, relating to election by a city having a class I assessor to maintain its property
3 assessment records.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-02-11 of the North Dakota Century
6 Code is amended and reenacted as follows:

7 2. An individual property record must be kept by the appropriate assessment official for
8 each parcel of taxable property. The record may be in electronic or paper form and
9 must include identifying information as prescribed by the state supervisor of
10 assessments. Assessors shall prepare the records and provide copies of all property
11 records prepared by the assessor to the county director of tax equalization. The
12 county director of tax equalization shall maintain those records for ten years from the
13 date the records were received from the assessors. A city with ~~a population of five-~~
14 thousand or more ~~an assessor who holds a current certification as a class I assessor~~
15 under section 57-02-01.1, and which has been determined by the state supervisor of
16 assessments to have enough sales for an adequate sales ratio study, may elect to
17 maintain the records required under this subsection on behalf of the county. A city that
18 makes this election must include these records in a city database of taxable property
19 to be maintained in the office of city assessor for ten years from the assessment date.