

Introduced by

Senators Weber, Dwyer, Patten

Representatives Dockter, Pyle, Steiner

1 A BILL for an Act to amend and reenact subsection 2 of section 57-15-02.2 of the North Dakota
2 Century Code, relating to the required content of the estimated property tax and budget hearing
3 notice.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-15-02.2 of the North Dakota
6 Century Code is amended and reenacted as follows:

- 7 2. By August thirty-first of each year the county treasurer shall provide a written notice to
8 the owner of each parcel of taxable property with a total estimated property tax of at
9 least one hundred dollars. The text of the notice must contain:
- 10 a. The date, time, and location of the public budget hearing for each of the taxing
11 districts in which the property owner's parcel is located, which anticipate levying
12 in excess of one hundred thousand dollars in the current year, and the location at
13 which the taxing district's budget is available for review;
 - 14 b. The true and full value of the property based on the best information available;
 - 15 c. A column showing the actual property tax levy in dollars against the parcel by the
16 taxing district that levied taxes against the parcel in the immediately preceding
17 taxable year and a column showing the estimated property tax levy in dollars
18 against the parcel by the taxing district levying tax in the taxable year for which
19 the notice applies based on the preliminary budget statements of all taxing
20 jurisdictions;
 - 21 d. A column indicating the difference between the taxing district's total levy from the
22 previous year and the taxing district's estimated levy with the word "INCREASE"
23 printed in boldface type if the proposed tax levy is larger in dollars than the levy in
24 dollars in the previous year;

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- 1 e. Information identifying the estimated property tax savings that will be provided
- 2 pursuant to section 57-20-07.1 based on the best information available; ~~and~~
- 3 f. A statement that there will be an opportunity for citizens to present oral or written
- 4 comments regarding each taxing district's property tax levy; and
- 5 g. The actual amount of the special assessment installment payable against the
- 6 parcel in the immediately preceding taxable year.