23.0219.01000

Sixty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1126

Introduced by

Representatives Bellew, Dockter, Koppelman, Rohr

Senator Paulson

A BILL for an Act to amend and reenact section 57-02-53, relating to assessment and estimated tax increase notices to property owners.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 57-02-53 of the North Dakota Century Code is amended and reenacted as follows:

57-02-53. Assessment and estimated tax increase notice to property owner.

1. a. When any assessor has increased the true and full valuation of any lot or tract of land and improvements to an amount that is an increase of three thousand dollars or more ~~and ten percent or more~~ from the amount of the previous year's assessment, the assessor shall deliver written notice of the amount of increase and the amount of the previous year's assessment to the property owner at the expense of the assessment district for which the assessor is employed. Delivery of written notice to a property owner under this subdivision must be completed at least fifteen days before the meeting of the local board of equalization.

   b. If written notice by the assessor was not required under subdivision a and action by the township, city, or county board of equalization or order of the state board of equalization has increased the true and full valuation of any lot or tract of land and improvements to an amount that results in a cumulative increase of three thousand dollars or more ~~and ten percent or more~~ from the amount of the previous year's assessment, written notice of the amount of increase and the amount of the previous year's assessment must be delivered to the property owner. The written notice under this subdivision must be mailed or delivered at the expense of the township, city, or county that made the assessment increase or at the expense of the township, city, or county that was ordered to make the

increase by the state board of equalization. Delivery of written notice to a property owner under this subdivision must be completed within fifteen days after the meeting of the township, city, or county board of equalization that made or ordered the assessment increase and within thirty days after the meeting of the state board of equalization, if the state board of equalization ordered the assessment increase.

c. The tax commissioner shall prescribe suitable forms for written notices under this subsection. The written notice under subdivision a must show the true and full value of the property, including improvements, that the assessor determined for the current year and for the previous year and must also show the date prescribed by law for the meeting of the local board of equalization of the assessment district in which the property is located and the meeting date of the county board of equalization.

d. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice.

2. The form of notice prescribed by the tax commissioner must ~~require a~~contain:

a. A statement to inform the taxpayer that an assessment increase ~~does not mean~~may result in an increase of property taxes on the parcel ~~will increase. The notice may not contain an~~;

b. An estimate of a tax increase resulting from the assessment increase based on the best information available. The estimate of tax increase may be calculated by using the mill rate used to calculate property taxes levied against the parcel in the immediately preceding taxable year; and

c. A statement explaining the method used to calculate the estimate of tax increase under subdivision b.