

Sixty-ninth
Legislative Assembly
of North Dakota

BILL NO.

Introduced by

Representative Headland

1 A BILL for an Act to amend and reenact sections 57-15-02.2 and 57-15-31.1 of the North
2 Dakota Century Code, relating to budget hearing notices and the deadline to amend budgets
3 and certify taxes; and to provide an effective date.

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

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

7 **57-15-02.2. Budget hearing notice.**

- 8 1. On or before August tenth of each year, the governing body of a ~~taxing~~each city,
9 county, school district, and park district shall provide to the county auditor in each
10 county in which the ~~taxing~~city, county, school district, or park district has taxable
11 property the date, time, and location of the ~~taxing district's~~ public hearing on ~~its~~the
12 property tax levy of the city, county, school district, or park district, which may be no
13 earlier than September seventh. A ~~taxing~~city, county, school district, or park district that
14 fails to provide the information required under this subsection on or before August
15 tenth may not impose a property tax levy in a greater amount of dollars than was
16 imposed by the ~~taxing~~city, county, school district, or park district in the prior year.
- 17 2. By August thirty-first of each year, the county treasurer shall provide a written notice to
18 the owner of each parcel of taxable property. The text of the notice must contain:
- 19 a. The date, time, and location of the public budget hearing for each of the ~~taxing~~
20 ~~districts~~city, county, school district, or park district in which the property owner's
21 parcel is located and the location at which the ~~taxing district's~~ budget of the city,
22 county, school district, or park district is available for review; and
- 23 b. A statement that there will be an opportunity for citizens to present oral or written
24 comments regarding each ~~taxing district's~~ property tax levy.

- 1 3. Delivery of written notice under this section must be by personal delivery to the
2 property owner, mail addressed to the property owner at the property owner's
3 last-known address, or electronic mail to the property owner directed with verification
4 of receipt to an electronic mail address at which the property owner has consented to
5 receive notice. If a parcel of taxable property is owned by more than one owner, notice
6 must be sent to only one owner of the property. Failure of an owner to receive a notice
7 under this section will not relieve the owner of property tax liability or modify the
8 qualifying date under section 57-20-09 for which an owner may receive a discount for
9 early payment of tax.
- 10 4. The tax commissioner shall prescribe suitable forms for written notices under this
11 section.
- 12 5. The direct cost of providing taxpayer notices under this section may be allocated in a
13 manner proportionate to the number of notices mailed on behalf of each taxing city,
14 county, school district, and park district.

15 **SECTION 2. AMENDMENT.** Section 57-15-31.1 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **57-15-31.1. Deadline date for amending budgets and certifying taxes - Levy limitation**
18 **for late certification.**

19 No

- 20 1. Except as provided in subsection 2, a taxing district may not certify any taxes or
21 amend its current budget and no, and a county auditor may not accept a certification
22 of taxes or amended budget, after the tenth day of October of each year if such the
23 certification or amendment results in a change in the amount of tax levied.
- 24 2. A taxing district that provides a certification of taxes to the county auditor after October
25 tenth may not impose a property tax levy in a greater amount of dollars than was
26 imposed by the taxing district in the prior year.
- 27 3. The current budget, except for property taxes, may be amended during the year for
28 any revenues and appropriations not anticipated at the time the budget was prepared.

29 **SECTION 3. EFFECTIVE DATE.** This Act becomes effective immediately upon its filing with
30 the secretary of state.