North Dakota Legislative Council
Prepared for the Taxation Committee
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June 2022

PROPERTY TAX YEAR SIGNIFICANT DATES

Date	Event
January 1, 2022	Property taxes for 2021 are due and payable to the county treasurer (North Dakota Century Code Section 57-20-01)
	Assessment date for centrally assessed railroad, airline, and utility property (Sections 57-05-01 and 57-06-05)
	Electric generation, distribution, and transmission taxes for 2021 are due and payable to the Tax Commissioner (Sections 57-33.2-08 and 57-06-25)
	Deadline for county auditors to provide an accurate map of the county showing boundaries of each taxing district within the county to each public utility company (Section 57-06-21)
	Telecommunications gross receipt taxes for 2021 are due and payable to the Tax Commissioner (Section 57-34-10)
January 10, 2022	First installment of 2022 mobile home taxes is due (Section 57-55-03)
January 20, 2022	Due date for counties to file mobile home abstracts with the Tax Commissioner
February 1, 2022	Assessment date of real property (Section 57-02-11)
	Due date to submit application for the homestead credit and optional special assessments credit (Section 57-02-08.3)
	Deadline for county auditors to provide an accurate map of the county showing the boundaries of each taxing district within the county to each electric distribution, generation, and transmission tax company (Section 57-33.2-06)
	Deadline for county auditors to mail an accurate map of assessment districts to each railroad corporation (Section 57-05-06)
On or before the second Wednesday in February (February 9, 2022)	All county assessors meet in the county auditor's office for a conference on their duties and to receive assessment books (Section 57-02-31)
February 15, 2022	Deadline to pay 2021 property taxes in full and receive a 5 percent discount (Section 57-20-09)
	Deadline to pay 2022 mobile home taxes in full and receive a 5 percent discount (Section 57-55-03)
	Deadline for centrally assessed companies to provide a detailed listing of property located within each district of each county to the county auditor and a map of the company's lines within the county as of January 1 to the county auditor and Tax Commissioner (Section 57-06-21)
February 28, 2022	Deadline for payment of the first installment of 2022 mobile home taxes without penalty. Penalties are imposed on March 1, April 1, May 1, and June 1 on any outstanding tax on those dates. (Section 57-55-03)
March 1, 2022	Deadline for counties to submit certification of homestead tax credit claims and homestead tax credit special assessment installment claims to the Tax Commissioner (Sections 57-02-08.2 and 57-02-08.3)
	Deadline for counties to submit certification of disabled veterans tax credit claims to the Tax Commissioner (Section 57-02-08.8)
	Deadline for the first installment of 2021 property taxes and total payment of special assessments without penalty. Penalties are imposed on March 2, May 1, July 1, and October 15 on any amount of tax outstanding on those dates. (Section 57-20-01)
	Deadline for payment of electric generation, distribution, and transmission taxes without penalty (Sections 57-33.2-08 and 57-06-25)

Date	Event
	Deadline to pay 2021 real and personal property taxes not paid in installments without penalty (Section 57-20-01)
	Deadline for city auditors to submit an annual financial statement showing revenues, expenditures, transfers, and fund balances of the city for the year ended December 31, 2021, to the governing board of the city (Section 40-16-04)
March 2, 2022 (within 60 days after the close of each fiscal year, beginning on January 1, 2022)	Deadline for city auditors to publish the financial statement for the preceding year showing the receipts and disbursements on account of each fund in the official newspaper (Section 40-16-05)
15 days before the meeting of the local board of equalization	Deadline to provide notice of assessment increases to property owners if required under (Section 57-02-53)
March 31, 2022	Assessors' duties to be completed (Section 57-02-34)
	Deadline for political subdivisions that granted a business incentive during the previous calendar year to prepare an annual political subdivision grantor report (Section 54-60.1-08)
During the month of April	Meeting of township boards of equalization (Section 57-09-01)
Within the first 15 days of April	Meeting of city boards of equalization (Section 57-11-01)
April 1, 2022	Deadline for the Tax Department to provide a tax levy data report showing the property tax increase by taxing district to the Legislative Management (Section 57-20-04)
April 15, 2022	Deadline for electric distribution, generation, and transmission companies to file a report of property location to county auditors (Section 57-33.2-06)
May 1, 2022	Deadline for payment of air transportation company taxes for 2021 without penalty (Section 57-32-03)
	Deadline to file annual reports of railroads with the Tax Commissioner (Section 57-05-08)
	Deadline to file annual reports of public utility companies with the Tax Commissioner (Section 57-06-06)
May 31, 2022	Deadline to submit an application for renter refund for individuals who otherwise would be eligible for the homestead credit (Section 57-02-08.1)
First 10 days in June	Meeting of county boards of equalization (Section 57-12-01)
June 1, 2022	Second installment of 2022 mobile home taxes is due (Section 57-55-03)
	Notice of foreclosure of tax lien issued by the county auditor for delinquent property taxes from 2020 or earlier (Section 57-28-01)
	Deadline for the Tax Commissioner to certify the amount of the homestead tax credit to the State Treasurer for payment to the counties and state medical center fund (Section 57-02-08.2)
	Deadline for the Tax Commissioner to certify the amount of the disabled veterans tax credit to the State Treasurer for payment to the counties and state medical center fund (Section 57-02-08.8)
	Deadline to file annual reports of electric generation, distribution, and transmission companies with the Tax Commissioner (Chapter 57-33.2)
June 15, 2022	Deadline for the Tax Commissioner to complete tentative valuations of operative property of public utilities (Section 57-06-11) and railroad property (Section 57-05-01.1)
June 30, 2022	Deadline for submission of abstract of assessments for property taxes, supplemental abstracts, Game and Fish Department abstracts, National Guard abstracts, Board of University and School Lands abstracts, certain exempt real property abstracts, farmland or ranchland owned by nonprofit organizations for conservation purposes abstracts, Workforce Safety and Insurance property abstracts, and land acquired by the State Water Commission for the Devils Lake project (Section 57-12-08)
	Deadline for payment of the second installment of 2022 mobile home taxes without penalty. Penalties are imposed on July 1, August 1, September 1, and October 1 on any amount outstanding on those dates. (Section 57-55-03)

Date	Event
Second Tuesday in July (July 12, 2022)	Annual meeting of the State Board of Equalization to assess centrally assessed property and hold hearings on telecommunications gross receipts taxes and electric generation, distribution, and transmission taxes (Section 57-13-02)
Second Tuesday in August (August 9, 2022)	Annual meeting of the State Board of Equalization to hear testimony and equalize locally assessed property (Section 57-13-03)
August 10, 2022	Deadline for taxing districts to forward preliminary budgets and notice of the date, time, and location of the taxing district's public budget hearing to the county auditor (Sections 40-40-04, 40-40-06, and 57-15-02.2)
August 20, 2022	Deadline for city auditors to notify the county auditor of any special assessments that were made in the city in addition to those reported in the previous year (Section 40-24-12)
August 31, 2022	Deadline for the county treasurer to provide a written notice to the owner of each parcel of taxable property with an estimated property tax of at least $100. The notice must contain information regarding the applicable taxing district's budget and budget hearings, the estimated true and full value of the owner's property, the dollar amount of tax levied against the property in the immediately preceding taxable year and the estimated amount to be levied for the current taxable year, the difference between the prior year levy and current year estimated levy in dollars, information regarding state-provided property tax savings, and notice that citizens may present oral or written comments regarding each taxing district's property tax levy. (Section 57-15-02.2)
September 7, 2022, to October 7, 2022, or earlier	Taxing district budget hearings must be scheduled for no earlier than September 7, and for cities and park districts, no later than October 7. (Sections 40-40-06 and 57-15-02.2)
September 20, 2022	Deadline for county auditors to return the assessment rolls to the city auditor (Section 40-24-12)
October 2022	County commission to determine the amount of taxes to be levied for county purposes on a date certain in October established by resolution or ordinance of the county commission (Sections 11-23-05 and 11-11-05)
October 1, 2022	Foreclosure date for delinquent property taxes from 2020 or earlier (Section 57-28-02)
October 7, 2022	Deadline for cities and park districts to adopt final budgets and make levies (Section 40-40-06)
October 10, 2022	Deadline for cities and park districts to send copies of their levies and budgets to the county auditor (Section 40-40-10) Deadline for taxing districts to certify taxes to the county auditor or to amend budgets resulting in a change in property taxes (Section 57-15-31.1)
October 15, 2022	Deadline to pay second installment of 2021 real estate taxes without penalty (Section 57-20-01)
November 1, 2022	Deadline for application for abatement of 2020 property taxes, payable in 2021 (Section 57-23-04) Deadline for city auditors to certify special assessments to the county auditor (Section 40-24-12)
December 10, 2022	Deadline for county auditors to deliver 2022 property tax lists to the county treasurer (Section 57-20-06)
December 26, 2022	Deadline for county treasurers to mail 2022 property tax statements to property owners (Section 57-20-07.1)
December 31, 2022	Deadline for county auditors to prepare and transmit a complete abstract of the tax list of the county to the Tax Commissioner (Section 57-20-04) Deadline for county auditors to prepare and transmit a report providing each taxing district's property valuation, property tax levy, and other necessary information to the Tax Commissioner (Section 57-20-04)