

**FIRST ENGROSSMENT  
with House Amendments**Fifty-sixth  
Legislative Assembly  
of North Dakota**ENGROSSED SENATE BILL NO. 2246**

Introduced by

Senators Andrist, Flakoll

Representatives Devlin, Kerzman, Wentz

1 A BILL for an Act to amend and reenact sections 40-24-16, 57-20-07.1, 57-20-08, and  
2 subsection 2 of section 57-22-21 of the North Dakota Century Code, relating to property tax  
3 receipts; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 40-24-16 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **40-24-16. County treasurer to certify and receipt for amount of special**  
8 **assessments collected - Contents of certificate - Procedure for abatement.** Special  
9 assessments of any kind certified to the county auditor by the city auditor shall be paid to the  
10 county treasurer and included in the statement required by section 57-02-07.1 and the receipt  
11 required by section 57-20-08. ~~In the event that~~ If the county treasurer receives less than the  
12 full amount of taxes and special assessments due at any time on any lot or tract of real estate,  
13 ~~he the county treasurer~~ shall allocate the amount of such payment received between taxes and  
14 special assessments in proportion to the respective amounts of taxes and special assessments  
15 ~~which are then~~ due. When prorating any tax payment received prior to October fifteenth, the  
16 term "due", as it pertains to real estate taxes, shall include only the first installment of real  
17 estate taxes. Special assessments shall not be subject to abatement or refund by proceedings  
18 under chapter 57-23, but shall be reviewed and corrected only in the manner and upon the  
19 conditions provided in chapter 40-26. The county treasurer, at the time set by law for the  
20 payment to the city auditor of all the taxes and special assessments collected ~~by him~~ during the  
21 preceding month, shall certify the amounts of special assessments collected. The certificate  
22 shall state specifically the lot or known subdivision thereof as it appears on the tax books of the  
23 county treasurer, and the block, addition, amount collected, and the amount credited to each lot

1 or known subdivision thereof, and the year for which the sum was collected. The certificate  
2 shall be furnished to the city auditor.

3 **SECTION 2. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is  
4 amended and reenacted as follows:

5 **57-20-07.1. County treasurer to mail real estate tax statement.** On or before  
6 December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement  
7 to the owner of each parcel of real property at ~~his last known~~ the owner's last-known address.  
8 The statement must be provided in a manner that allows the taxpayer to retain a printed record  
9 of the obligation for payment of taxes and special assessments as provided in the statement. If  
10 a parcel of real property is owned by more than one individual, the county treasurer shall send  
11 only one statement to one of the owners of that property. Additional copies of the tax statement  
12 will be sent to the other owners upon their request, and the furnishing of their names and  
13 addresses to the county treasurer. Such tax statements must include a dollar valuation of the  
14 true and full value as defined by law of the property and the total mill levy applicable. Failure of  
15 an owner to receive a statement will not relieve that owner of liability, nor extend the discount  
16 privilege past the February fifteenth deadline.

17 **SECTION 3. AMENDMENT.** Section 57-20-08 of the North Dakota Century Code is  
18 amended and reenacted as follows:

19 **57-20-08. Tax receipts ~~What to specify Numbered consecutively Duplicate~~**  
20 **~~copies filed with county auditor - Triplicate copies~~ Copies retained and filed numerically**  
21 **by county treasurer.** Upon the payment of any tax, if directed by the board of county  
22 commissioners the county treasurer shall give to the ~~person paying the same~~ county auditor a  
23 receipt therefor showing the name and post-office address of ~~such~~ the person who paid the tax,  
24 the amount and date of payment, the land, lot, or other property upon which the tax is levied,  
25 according to the description on the tax list, or in some other sufficient manner, and the year or  
26 years for which the tax was levied. If for current taxes on real estate, the receipt must have  
27 written or stamped across its face "taxes for" (giving the year in figures) or "first installment  
28 taxes" (giving the year in figures) or "second installment taxes" (giving the year in figures), as  
29 the case may be. Each year's tax must be on a separate receipt. If land has been sold for  
30 taxes, either to a purchaser or to the county, and the time for redemption from such sale has  
31 not expired, the receipt for such taxes must have written or stamped across the face "sold for

1 taxes", with a statement of the years for which any of the real estate described therein has  
2 been sold for taxes and not redeemed. ~~The~~ If directed by the board of county commissioners,  
3 the treasurer shall make triplicates of all receipts and shall return a duplicate copy provide  
4 receipts at the end of each day to the county auditor, who shall file and preserve them in ~~his~~ the  
5 auditor's office charging the treasurer with the amount thereof. ~~The triplicate copy~~ A copy of  
6 each receipt must be preserved in the office of the county treasurer and filed in numerical  
7 order.

8 **SECTION 4. AMENDMENT.** Subsection 2 of section 57-22-21 of the North Dakota  
9 Century Code is amended and reenacted as follows:

10 2. The county auditor shall extend to and enter upon the tax list of real estate then in  
11 the hands of the county treasurer, for the year immediately preceding, opposite the  
12 descriptions of real estate designated by the board of county commissioners which  
13 belong to the personal property tax debtor, the year for which the personal  
14 property taxes are uncollected and the amount thereof. Such entry must be made  
15 without regard to any prior payment of real estate taxes on said descriptions, and  
16 the treasurer is without authority thereafter to issue ~~to the personal property tax~~  
17 ~~debtor~~ any receipt in full for said real estate taxes without making collection at the  
18 same time of the personal property taxes so extended; a taxpayer holding a  
19 specific superior lien on said descriptions ahead of personal property taxes  
20 charged thereon is entitled to tax receipts without regard to nonpayment of such  
21 inferior personal taxes.

22 **SECTION 5. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
23 December 31, 1998.