

**HOUSE BILL NO. 1117**

Introduced by

Political Subdivisions Committee

(At the request of the Office of Management and Budget)

1 A BILL for an Act to amend and reenact section 57-28-21 of the North Dakota Century Code,  
2 relating to notice to the office of management and budget of cancellation of real property taxes  
3 and special assessments.

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

5 **SECTION 1. AMENDMENT.** Section 57-28-21 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-28-21. Cancellations from record.** After any real estate has been sold and a deed  
8 has been delivered to the purchaser, the board of county commissioners shall direct by  
9 resolution the cancellation from the record of all general taxes and special assessments  
10 remaining of record against the property at the date of sale, except installments of special  
11 assessments that had not become due at the date of the sale. The county auditor shall  
12 immediately ~~send a copy of the resolution to the state office of management and budget and~~  
13 notify the county treasurer of the cancellation.