

Sixty-second
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1227

Introduced by

Representatives Headland, Carlson, Owens

Senators Cook, Miller, Heckaman, O'Connell

1 A BILL for an Act to amend and reenact section 57-20-07.1 of the North Dakota Century Code,
2 relating to property tax statement inclusion of information to identify the dollar amount of
3 property tax relief provided through legislative appropriation; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-20-07.1. County treasurer to mail real estate tax statement.**

8 On or before December twenty-sixth of each year, the county treasurer shall mail a real
9 estate tax statement to the owner of each parcel of real property at the owner's last-known
10 address. The statement must be provided in a manner that allows the taxpayer to retain a
11 printed record of the obligation for payment of taxes and special assessments as provided in
12 the statement. If a parcel of real property is owned by more than one individual, the county
13 treasurer shall send only one statement to one of the owners of that property. Additional copies
14 of the tax statement will be sent to the other owners upon their request and the furnishing of
15 their names and addresses to the county treasurer. The tax statement must include a dollar
16 valuation of the true and full value as defined by law of the property and the total mill levy
17 applicable. The tax statement must include, or be accompanied by a separate sheet, with three
18 columns showing, for the taxable year to which the tax statement applies and the two
19 immediately preceding taxable years, the property tax levy in dollars against the parcel by the
20 county and school district and any city or township that levied taxes against the parcel. The
21 statement must include, for the taxable year to which the statement applies, an item identified
22 as "legislative property tax relief" showing the dollar amount of the property tax against the
23 parcel paid through the legislative appropriation pursuant to chapter 57-64. Failure of an owner

1 to receive a statement will not relieve that owner of liability, nor extend the discount privilege
2 past the February fifteenth deadline.

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2010.