

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1273

- Page 1, line 1, replace "sections" with "section"
- Page 1, line 1, remove "and 57-02-11.3"
- Page 1, line 3, remove "and providing an optional residential property tax freeze for owners who"
- Page 1, line 4, remove "are disabled or age sixty-five or older"
- Page 1, line 4, after the semicolon insert "to amend and reenact section 57-20-07.1 of the North Dakota Century Code, relating to contents of property tax statements;"
- Page 2, line 6, replace "property" with "residence"
- Page 2, line 17, remove "five"
- Page 2, line 18, replace "thousand four hundred dollars or eighty percent, whichever is less." with "twenty percent"
- Page 2, line 19, remove "all"
- Page 2, line 19, replace "an" with "forty percent or more of the"
- Page 2, line 20, remove "eligible for the reduction under"
- Page 2, line 21, replace "subsection 1 or 2" with "in this state"
- Page 2, line 23, replace "each individual having an" with "individuals having forty percent or more of the"
- Page 2, line 24, replace "resides" with "reside"
- Page 2, line 24, remove "eligible for the reduction under"
- Page 2, line 25, replace "subsection 1 or 2" with "in this state"
- Page 2, line 26, remove "five thousand"
- Page 2, remove line 27
- Page 2, line 28, replace "to six hundred forty acres [258.99 hectares]" with "twenty percent"
- Page 2, line 29, remove "all"
- Page 2, line 29, replace "an" with "forty percent or more of the"
- Page 2, line 30, remove "eligible for the reduction under subsection 1 or 2 and do"
- Page 2, line 31, replace "not reside in residential property exempt from property taxes as a farm residence" with "in this state"
- Page 3, line 2, remove "each"
- Page 3, line 3, replace "individual" with "individuals"
- Page 3, line 3, replace "an" with "forty percent or more of the"

Page 3, line 3, replace "resides" with "reside"

Page 3, line 4, remove "eligible for the reduction under subsection 1 or 2 and do not"

Page 3, remove lines 5 and 6

Page 3, line 7, remove "against all agricultural property owned by that person"

Page 3, line 8, after "To" insert "initially"

Page 3, line 9, replace "October first of the year" with "September first of 2013, for taxable year 2013, and by February first of each taxable year after 2013"

Page 3, line 9, after "is" insert "initially"

Page 3, line 11, after the underscored period insert "A claim of the reduction under this section remains in effect until the ownership of the property changes or the owner no longer qualifies for the reduction."

Page 4, line 20, remove "(1)"

Page 4, line 20, remove "residential property"

Page 4, line 23, remove "and which is not exempt from property"

Page 4, line 24, replace "taxes as a farm residence" with "and, for purposes of an agricultural or commercial property taxable valuation reduction under this section, includes a dwelling in this state rented and occupied by the applicant as that applicant's primary residence as of the assessment date of the taxable year"

Page 4, remove lines 25 through 29

Page 5, line 11, remove "in which the"

Page 5, line 12, replace "property was contained" with ", exclusive of any state mill rates, that was applied to other real estate in the taxing districts for the preceding taxable year"

Page 5, remove lines 28 and 29

Page 6, replace lines 1 through 14 with:

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

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

On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at the owner's last-known address. The statement must be provided in a manner that allows the taxpayer to retain a printed record of the obligation for payment of taxes and special assessments as provided in the statement. If a parcel of real property is owned by more than one individual, the county treasurer shall send only one statement to one of the owners of that property. Additional copies of the tax statement will be sent to the other owners upon their request and the furnishing of their names and addresses to the county treasurer. The tax statement must include:

1. Include a dollar valuation of the true and full value as defined by law of the property and the total mill levy applicable. ~~The tax statement must include~~

2. Include, or be accompanied by a separate sheet, with three columns showing, for the taxable year to which the tax statement applies and the two immediately preceding taxable years, the property tax levy in dollars against the parcel by the county and school district and any city or township that levied taxes against the parcel.

3. Include, for the taxable year to which the statement applies and the two immediately preceding taxable years, an item identified as "legislative property tax relief" showing the dollar amount of the property taxes against the parcel paid through legislative appropriation pursuant to chapter 57-64 or section 57-02-08.9.

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

Renumber accordingly