Sixty-fifth Legislative Assembly of North Dakota

SENATE BILL NO. 2222

Introduced by

Senators Schaible, Armstrong, Cook

Representatives Kading, Rohr, Schmidt

- 1 A BILL for an Act to amend and reenact section 21-02-06 of the North Dakota Century Code,
- 2 relating to uncollected taxes.

3 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- 4 **SECTION 1. AMENDMENT.** Section 21-02-06 of the North Dakota Century Code is
- 5 amended and reenacted as follows:
- 6 21-02-06. Certifying amount of uncollected taxes.
- 7 The county auditor, upon request of the officers of a political subdivision, shall certify to
- 8 them the amount of uncollected taxes remaining upon the tax lists to the credit of the political
- 9 subdivision on the last day of the preceding month, and annually shall certify such information
- 10 to the clerk of each township on February fifteenth, to the auditor of each city on September
- tenth, and to the business manager of each school district on June July tenth. The county
- auditor also shall certify to the clerk, auditor, business manager, or secretary, or equivalent
- 13 officer, of each political subdivision, at the time of making the monthly apportionment of funds,
- 14 the amount of cash collections apportioned for that month to the political subdivision and the
- 15 amount derived from levies of each tax year.