

SENATE BILL NO. 2192

Introduced by

Senators Vedaa, D. Larsen, Weber

Representatives K. Koppelman, Louser, Vetter

1 A BILL for an Act to amend and reenact subsection 1 of section 57-20-07.1 of the North Dakota
2 Century Code, relating to displaying penalty and interest information on property tax
3 statements.

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

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

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

1 c. Provide information identifying the property tax savings provided by the state of
2 North Dakota. The tax statement must include a line item that is entitled
3 "legislative tax relief" and identifies the dollar amount of property tax savings
4 realized by the taxpayer under chapter 50-34 for taxable years before 2019,
5 chapter 50-35 for taxable years after 2018, and chapter 15.1-27.

6 (1) For purposes of this subdivision, legislative tax relief under chapter 15.1-27
7 is determined by multiplying the taxable value for the taxable year for each
8 parcel shown on the tax statement by the number of mills of mill levy
9 reduction grant under chapter 57-64 for the 2012 taxable year plus the
10 number of mills determined by subtracting from the 2012 taxable year mill
11 rate of the school district in which the parcel is located the lesser of:

12 (a) Fifty mills; or

13 (b) The 2012 taxable year mill rate of the school district minus sixty mills.

14 (2) Legislative tax relief under chapter 50-35 is determined by multiplying the
15 taxable value for the taxable year for each parcel shown on the tax
16 statement by the number of mills of relief determined by dividing the amount
17 calculated in subsection 1 of section 50-35-03 for a human service zone by
18 the taxable value of taxable property in the zone for the taxable year.

19 d. Provide a statement of the amount of penalties and interest assessed for late
20 payment as provided in section 57-20-21.