

Sixtieth  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1480

Introduced by

Representatives Koppelman, Charging, Grande

Senators Hacker, O'Connell, Tollefson

1 A BILL for an Act to amend and reenact section 57-12-09 of the North Dakota Century Code,  
2 relating to notice of property tax assessment increases; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-12-09. Written notice of increased assessment to real estate owner.** When any  
7 assessor has increased the true and full valuation of any lot or tract of land ~~together with~~ or any  
8 improvements thereon by ~~fifteen~~ seven percent or more of the last assessment, written notice  
9 of the amount of increase over the last assessment and the amount of the last assessment  
10 must be delivered by the assessor to the property owner or mailed to the property owner at the  
11 property owner's last-known address ~~except that no notice need be delivered or mailed if the~~  
12 ~~true and full valuation is increased by less than three thousand dollars.~~ The tax commissioner  
13 shall prescribe suitable forms for this notice and the notice must show the true and full value as  
14 defined by law of the property, including improvements, that the assessor used in making the  
15 assessment for the current year and for the year in which the last assessment was made and  
16 must also show the date prescribed by law for the meeting of the local equalization board of the  
17 assessment district in which the property is located and the meeting date of the county  
18 equalization board. The notice must be mailed or delivered to the property owner at least ten  
19 days in advance of the meeting date of the local equalization board and must be mailed or  
20 delivered at the expense of the assessment district for which the assessor is employed.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
22 December 31, 2006.