



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

Ryan Rauschenberger, Commissioner

PUBLIC UTILITY, RAILROAD, & AIRLINE TIMELINES

TAXATION COMMITTEE
SENATOR COOK, CHAIRMAN
March 25, 2014

Taxpayer Responsibilities

- January 1, 2014 – 2013 Property taxes are due and payable to county treasurer. Last day for filing action in district court on 2013 valuations.
- March 1, 2014 – Last day to pay 2013 property taxes in full before penalty applies.
- March 15, 2014 – Companies mail maps and distribution reports showing location of property to county auditors and the Tax Commissioner.
- April 15, 2014 – Airline company 2013 property taxes due to the Tax Commissioner's office.
- May 1, 2014 – Annual reports due to Tax Commissioner. Last day for requesting annual report filing extension.
- June 1, 2014 – Annual reports that received an extension are due.

Notices to Utilities

- December 2013 – Property tax statements mailed by county treasurer.
- July 2014 – Tax Commissioner mails notices to companies ten days prior to State Board of Equalization meeting the first Tuesday in August.

County Officials' Responsibilities

- December 2013 – County treasurer to mail property tax statements.
- February 1, 2014 – County auditor to mail maps of taxing jurisdictions to companies.
- September 2014 – County auditor to enter certified valuations in the assessment record.

Equalization Meeting

- First Tuesday in August only opportunity to appeal 2014 valuation to the State Board of Equalization. Companies may file in district court after the finalization of values.

Penalty for failure to file report

- May 1, 2014 – Penalty of ten percent on the assessed value for failure to file annual report.
- July 1, 2014 – Penalty of ten percent on the assessed value for failure to file annual report.
- July 15, 2014 – Last day to request a waiver of penalty to the Tax Commissioner.

Tax Commissioner Office Responsibilities

- March 31, 2014 – Tax Commissioner mails 2013 tax statements to airline companies.
- May 1 – July 15, 2014 – Tax Commissioner prepares tentative assessments. Must be completed by July 15.
- July 2014 – Tax Commissioner mails notices to companies ten days prior to State Board of Equalization meeting the first Tuesday in August.
- August 2014 – Within thirty days of finalization of values by State Board of Equalization, mail certifications to county auditors.

Statistics - 2013

<u>Type</u>	<u>Count</u>	<u>True and Full Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>
Electric and Gas Distribution	6	\$555,771,657	\$277,885,795	\$27,788,574
Wind Generation	19	\$1,739,192,999	\$869,596,500	\$21,268,800
Railroad	7	\$791,552,500	\$395,776,250	\$39,577,625
Pipeline	47	\$4,350,830,612	\$2,175,415,297	\$217,541,520
Airline	7	\$14,077,280	\$7,038,640	\$703,864
Bridge	1	\$276,100	\$138,050	\$13,810
Total	87	\$7,451,701,148	\$3,725,850,532	\$306,894,193