

HOUSE BILL NO. 1354

Introduced by

Representatives Weiler, Nathe

1 A BILL for an Act to amend and reenact sections 15-08-19, 57-20-26, and 57-28-01 of the North
2 Dakota Century Code, relating to the period of property tax delinquency before foreclosure of a
3 tax lien; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 15-08-19 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **15-08-19. Taxation of and foreclosure of tax lien on property sold by state on**
8 **deferred payment contract.** Property contracted to be sold by the state is subject to taxation
9 from the date of the contract, and the taxes assessed thereon must be collected and enforced
10 in the same manner as taxes against other property. If the contract is not canceled or if the
11 contract has been canceled and the period of redemption has not yet run, the property upon
12 which taxes are delinquent is subject to foreclosure of tax lien. After ~~two~~ four years from the
13 date the tax became due, and after notice of foreclosure has been given as required in title 57,
14 on the date of foreclosure, the county shall acquire such rights and interests as belonged to the
15 holder and owner of the contract issued under the provisions of this chapter and only such
16 rights. The county may assign its rights and interest at any time, and the assignee shall have
17 the rights given by this section to the county. No tax deed may be issued upon any tax sale
18 certificate while the legal title to the lands remains in the state of North Dakota.

19 **SECTION 2. AMENDMENT.** Section 57-20-26 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **57-20-26. Treasurer to give notice of tax lien by mail.** Between the first and fifteenth
22 of November of each year, the county treasurer shall mail to each owner of any lot or tract of
23 land for which taxes are delinquent a notice giving the legal description of that lot or tract and
24 stating that the taxes are delinquent and constitute a lien against the property. The notice must

1 advise the owner that unless the delinquent taxes and special assessments with penalty, simple
2 interest at the rate of twelve percent per annum from and after January first following the year in
3 which the taxes become due and payable, and costs established under subsection 5 of section
4 57-28-04 are paid by October first of the ~~second~~ fourth year following the year in which the
5 taxes became delinquent, the county auditor will foreclose on the tax lien and issue a tax deed
6 to the county.

7 **SECTION 3. AMENDMENT.** Section 57-28-01 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **57-28-01. Notice of foreclosure of tax lien to be given.** On or before June first in
10 each year, the county auditor shall give notice of foreclosure of tax lien for all property for which
11 ~~two~~ four or more years have passed since the tax became due.

12 **SECTION 4. EFFECTIVE DATE.** This Act is retroactive and is effective for all taxable
13 years after December 31, 2006.