

HOUSE BILL NO. 1226

Introduced by

Representatives Toman, Grande, Headland, Louser, Porter, Ruby, Steiner, Streyle

Senators Armstrong, Cook

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 increased assessment for property tax purposes; and to provide an effective
3 date.

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

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

7 **57-12-09. Notice of increased assessment to real estate owner.**

8 When any assessor has increased the true and full valuation of any lot or tract of land
9 including any improvements thereon by ~~three~~one thousand five hundred dollars or more and to
10 ~~ten~~five percent or more than the amount of the last assessment, written notice of the amount of
11 increase and the amount of the last assessment must be delivered in writing by the assessor to
12 the property owner, mailed in writing to the property owner at the property owner's last-known
13 address, or provided to the property owner by electronic mail directed with verification of receipt
14 to an electronic mail address at which the property owner has consented to receive notice.
15 Delivery of notice to a property owner under this section must be completed not fewer than
16 fifteen days before the meeting of the local equalization board. The tax commissioner shall
17 prescribe suitable forms for this notice and the notice must show the true and full value as
18 defined by law of the property, including improvements, that the assessor used in making the
19 assessment for the current year and for the year in which the last assessment was made and
20 must also show the date prescribed by law for the meeting of the local equalization board of the
21 assessment district in which the property is located and the meeting date of the county
22 equalization board. The notice must be mailed or delivered at the expense of the assessment
23 district for which the assessor is employed.

- 1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 2 December 31, 2013.