

HOUSE BILL NO. 1388

Introduced by

Representatives Louser, Rick C. Becker, Blum, Devlin, D. Ruby, Schatz, Simons, Streyle
Senators Armstrong, Burckhard

1 A BILL for an Act to amend and reenact sections 15.1-09-49, 15.1-27-04.1, 15.1-27-35.3, and
2 15.1-29-15, subsection 7 of section 21-03-07, subsection 11 of section 40-58-20, section
3 40-63-05, subsection 42 of section 57-02-08, sections 57-15-01.1 and 57-15-14.2, subsection 4
4 of section 57-15-17, and sections 57-19-01 and 57-20-07.1 of the North Dakota Century Code,
5 relating to taxes levied for Fargo board of education building expenses, determination of school
6 state aid payments, school district tuition payment levies, tax increment financing and
7 renaissance zone property tax incentives, property tax exemptions for new single-family
8 residential property, school district levies, and information provided on property tax statements;
9 to repeal sections 15-39.1-28, 15.1-27-04.2, 15.1-27-20.2, 57-19-02, 57-19-03, 57-19-05,
10 57-19-09, 57-19-11, and 57-20-07.2 of the North Dakota Century Code, relating to tax levies for
11 teacher retirements, minimum local effort and taxable valuation considerations for purposes of
12 determining school state aid payments, school district special reserve funds, and the state-paid
13 property tax relief credit; and to provide an effective date.

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

15 **SECTION 1. AMENDMENT.** Section 15.1-09-49 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **15.1-09-49. Board of education of city of Fargo - Taxes for buildings.**

18 The amount to be raised for teacher salaries and contingent expenses must be such only
19 as together with the public money coming to the city from any source is sufficient to establish
20 and maintain efficient and proper schools for students in the city. The tax for purchasing,
21 leasing, or improving sites and the building, purchasing, leasing, enlarging, altering, and
22 repairing of schools may not exceed in any one year fifteen mills on the taxable valuation of
23 property in the school district, when authorized to do so by sixty percent of the qualified electors
24 voting upon the question at a regular or special election in any school district. The board of

1 education may borrow, and when necessary shall borrow, in anticipation of the taxes to be
2 raised, levied, and collected.

3 **SECTION 2. AMENDMENT.** Section 15.1-27-04.1 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **15.1-27-04.1. Baseline funding – Establishment – Determination of state aid.**

6 1. ~~In order to~~To determine the amount of state aid payable to each district, the
7 superintendent of public instruction shall ~~establish each district's baseline funding. A~~
8 ~~district's baseline funding consists of~~ determine:

- 9 a. ~~All state aid received by the district in accordance with chapter 15.1-27 during the~~
10 ~~2012-13 school year;~~
- 11 b. ~~The district's 2012-13 mill levy reduction grant, as determined in accordance with~~
12 ~~chapter 57-64, as it existed on June 30, 2013;~~
- 13 e. An amount equal to that raised by the district's ~~2012~~2016 general fund levy ~~or~~
14 ~~that raised by one hundred ten mills of the district's 2012 general fund levy,~~
15 ~~whichever is less;~~
- 16 ~~d.b.~~ An amount equal to that raised by the district's ~~2012 long distance learning and~~
17 ~~educational technology~~2016 miscellaneous fund levy;
- 18 ~~e.c.~~ An amount equal to that raised by the district's ~~2012 alternative education~~
19 ~~program~~2016 special reserve fund levy;
- 20 d. An amount equal to that raised by the district's 2016 tuition fund levy; and
- 21 f.e. An amount equal to:
- 22 (1) Seventy-five percent of all revenue received by the school district and
23 reported under code 2000 of the North Dakota school district financial
24 accounting and reporting manual, as developed by the superintendent of
25 public instruction in accordance with section 15.1-02-08;
- 26 (2) Seventy-five percent of all mineral revenue received by the school district
27 through direct allocation from the state treasurer and not reported under
28 code 2000 of the North Dakota school district financial accounting and
29 reporting manual, as developed by the superintendent of public instruction
30 in accordance with section 15.1-02-08;

- 1 (3) Seventy-five percent of all tuition received by the school district and
2 reported under code 1300 of the North Dakota school district financial
3 accounting and reporting manual, as developed by the superintendent of
4 public instruction in accordance with section 15.1-02-08, with the exception
5 of revenue received specifically for the operation of an educational program
6 provided at a residential treatment facility and tuition received for the
7 provision of an adult farm management program;
- 8 (4) Seventy-five percent of all revenue received by the school district from
9 payments in lieu of taxes on the distribution and transmission of electric
10 power;
- 11 (5) Seventy-five percent of all revenue received by the school district from
12 payments in lieu of taxes on electricity generated from sources other than
13 coal;
- 14 (6) All revenue received by the school district from mobile home taxes;
- 15 (7) Seventy-five percent of all revenue received by the school district from the
16 leasing of land acquired by the United States for which compensation is
17 allocated to the state under 33 U.S.C. 701(c)(3);
- 18 (8) All telecommunications tax revenue received by the school district; and
- 19 (9) All revenue received by the school district from payments in lieu of taxes
20 and state reimbursement of the homestead credit and disabled veterans
21 credit.
- 22 2. ~~The superintendent shall divide the district's total baseline funding by the district's~~
23 ~~2012-13 weighted student units in order to determine the district's baseline funding per~~
24 ~~weighted student unit.~~
- 25 ~~3.~~ a. In ~~2015-16~~2017-18, the superintendent shall multiply the district's weighted
26 student units by nine thousand ~~three hundred sixty five~~six hundred forty-six
27 dollars.
- 28 ~~(1) The superintendent shall adjust the product to ensure that the product is at~~
29 ~~least equal to the greater of:~~

- 1 (a) ~~One hundred six percent of the district's baseline funding per~~
2 ~~weighted student unit, as established in subsection 2, multiplied by~~
3 ~~the district's 2013-14 weighted student units; or~~
- 4 (b) ~~One hundred percent of the district's baseline funding as established~~
5 ~~in subsection 1.~~
- 6 (2) ~~The superintendent shall also adjust the product to ensure that the product~~
7 ~~does not exceed one hundred thirty percent of the district's baseline funding~~
8 ~~per weighted student unit multiplied by the district's 2013-14 weighted~~
9 ~~student units, as established in subsection 2.~~
- 10 b. ~~In 2016-17~~2018-19, the superintendent shall multiply the district's weighted
11 student units by nine thousand ~~six hundred forty-six~~nine hundred thirty-five
12 dollars.
- 13 (1) ~~The superintendent shall adjust the product to ensure that the product is at~~
14 ~~least equal to the greater of:~~
- 15 (a) ~~One hundred eight percent of the district's baseline funding per~~
16 ~~weighted student unit, as established in subsection 2, multiplied by~~
17 ~~the district's 2014-15 weighted student units; or~~
- 18 (b) ~~One hundred percent of the district's baseline funding as established~~
19 ~~in subsection 1.~~
- 20 (2) ~~The superintendent shall also adjust the product to ensure that the product~~
21 ~~does not exceed one hundred forty percent of the district's baseline funding~~
22 ~~per weighted student unit, as established in subsection 2, multiplied by the~~
23 ~~district's 2014-15 weighted student units.~~
- 24 4.3. ~~After determining the product in accordance with subsection 32,~~ the superintendent of
25 public instruction shall:
- 26 a. ~~Subtract~~Add an amount equal to sixty mills multiplied by the taxable valuation of
27 the school district, ~~provided that after 2013, the amount in dollars subtracted for~~
28 ~~purposes of this subdivision may not exceed the previous year's amount in~~
29 ~~dollars subtracted for purposes of this subdivision by more than twelve~~
30 ~~percent~~the amount determined under subdivisions a through d of subsection 1;
31 and

1 b. Subtract an amount equal to seventy-five percent of all revenues listed in
2 paragraphs 1 through 5, and 7 of subdivision ~~fe~~ of subsection 1 and one hundred
3 percent of all revenues listed in paragraphs 6, 8, and 9 of subdivision ~~fe~~ of
4 subsection 1.

5 ~~5.4.~~ The amount remaining after the computation required under subsection ~~43~~ is the
6 amount of state aid to which a school district is entitled, subject to any other statutory
7 requirements or limitations.

8 **SECTION 3. AMENDMENT.** Section 15.1-27-35.3 of the North Dakota Century Code is
9 amended and reenacted as follows:

10 **15.1-27-35.3. Payments to school districts - Unobligated general fund balance.**

11 1. a. The superintendent of public instruction shall determine the amount of payments due
12 a school district and shall subtract from that the amount by which the unobligated
13 general fund balance of the district on the preceding June thirtieth is in excess of forty
14 percent of its actual expenditures, plus twenty thousand dollars.

15 ~~b.2.~~ Beginning July 1, 2017, the superintendent of public instruction shall determine the
16 amount of payments due to a school district and shall subtract from that the amount by
17 which the unobligated general fund balance of the district on the preceding June
18 thirtieth is in excess of thirty-five percent of its actual expenditures, plus twenty
19 thousand dollars.

20 2. ~~For purposes of this section, a district's unobligated general fund balance includes all~~
21 ~~moneys in the district's miscellaneous fund, as established under section 57-15-14.2.~~

22 **SECTION 4. AMENDMENT.** Section 15.1-29-15 of the North Dakota Century Code is
23 amended and reenacted as follows:

24 **15.1-29-15. Levy Funding for tuition payments.**

25 If the board of a school district approves tuition payments for students in grades seven
26 through twelve or if the board is required to make tuition or tutoring payments under this
27 chapter, the board may ~~levy an amount sufficient~~ use funding provided in accordance with
28 ~~subdivision a of subsection 3 of section 15.1-27-04.1 to meet such~~ the payments, pursuant to
29 ~~section 57-15-14.2.~~

30 **SECTION 5. AMENDMENT.** Subsection 7 of section 21-03-07 of the North Dakota Century
31 Code is amended and reenacted as follows:

1 7. The governing body of any public school district may also, by resolution adopted by a
2 two-thirds vote, may dedicate the tax levies as authorized by section 15.1-09-47,
3 15.1-09-49, 57-15-14, or 57-15-16 and may authorize and issue general obligation
4 bonds to be paid by these dedicated levies for the purpose of providing funds for the
5 purchase, construction, reconstruction, or repair of public school buildings or for the
6 construction or improvement of a project under section 15.1-36-02 or 15.1-36-03. The
7 initial resolution authorizing the tax levy dedication and general obligation bonds must
8 be published in the official newspaper of the school district, and any owner of taxable
9 property within the school district may, within sixty days after publication, file with the
10 business manager of the school district a protest against the adoption of the
11 resolution. Protests must be in writing and must describe the property that is the
12 subject of the protest. If the governing body finds the protests to have been signed by
13 the owners of taxable property having an assessed valuation equal to five percent or
14 more of the assessed valuation of all taxable property within the school district, as
15 theretofore last finally equalized, all further proceedings under the initial resolution are
16 barred.

17 **SECTION 6. AMENDMENT.** Subsection 11 of section 40-58-20 of the North Dakota Century
18 Code is amended and reenacted as follows:

19 11. As an alternative to the sale of bonds to be amortized with tax increments as provided
20 in this section, the governing body of a municipality may, ~~in its discretion~~, grant a total
21 or partial tax exemption for ~~the project in order~~ any project approved before January 1,
22 2017, to provide assistance to a project developer in a development or renewal area,
23 pursuant to agreement with the municipality. However, if a developer of a development
24 or renewal project receives a tax exemption for that project pursuant to this
25 subsection, that project developer may not receive a tax exemption for that project
26 under section 40-57.1-03, 40-57.1-04, 40-57.1-04.1, or 40-57.1-04.3. The amount of
27 annual tax exemption under this subsection is limited to the tax increment as defined
28 in this section as it applies to the development or renewal project and may extend for a
29 period not to exceed fifteen years. In determining the total amount of the tax
30 exemption to be authorized, the municipality shall give due consideration to the same
31 elements as are involved in the sale of bonds to be amortized by tax increments. The

1 amount to be reimbursed, by tax exemption, to the project developer must be all or a
2 portion of eligible public costs which have been paid by the project developer, plus
3 interest on those costs at a rate not to exceed ten percent per annum. The amount of
4 tax exemption must be an amount sufficient to reimburse the project operator for those
5 eligible costs, amortized pursuant to the agreement between the project developer and
6 the municipality.

7 **SECTION 7. AMENDMENT.** Section 40-63-05 of the North Dakota Century Code is
8 amended and reenacted as follows:

9 **40-63-05. Property tax exemptions.**

- 10 1. AFor a renaissance zone project approved before January 1, 2017, a municipality may
11 grant a partial or complete exemption from ad valorem taxation on single-family
12 residential property, exclusive of the land on which it is situated, if the property was
13 purchased or rehabilitated by an individual for the individual's primary place of
14 residence as a zone project. An exemption granted under this subsection may not
15 extend beyond five taxable years following the date of acquisition or completion of
16 rehabilitation.
- 17 2. AFor a renaissance zone project approved before January 1, 2017, a municipality may
18 grant a partial or complete exemption from ad valorem taxation on buildings,
19 structures, fixtures, and improvements purchased or rehabilitated as a zone project for
20 any business or investment purpose. The state board of equalization may grant a
21 partial or complete exemption from ad valorem taxation on public utility infrastructure
22 rehabilitated as a zone project. An exemption under this subsection may not extend
23 beyond five taxable years following the date of purchase or completion of
24 rehabilitation.

25 **SECTION 8. AMENDMENT.** Subsection 42 of section 57-02-08 of the North Dakota
26 Century Code is amended and reenacted as follows:

- 27 42. a. NewFor taxable years before 2017, new single-family residential property,
28 exclusive of the land on which it is situated, is exempt from assessment for the
29 taxable year in which construction began and the next two taxable years, if the
30 property remains owned by the builder, remains unoccupied, and all of the
31 following conditions are met:

1 (1) The governing body of the city, for property within city limits, or the
2 governing body of the county, for property outside city limits, has approved
3 the exemption of property under this subsection by resolution. A resolution
4 adopted under this subsection may be rescinded or amended at any time.
5 The governing body of the city or county may limit or impose conditions
6 upon exemptions under this subsection, including limitations on the time
7 during which an exemption is allowed.

8 (2) Special assessments and taxes on the property upon which the residence is
9 situated are not delinquent.

10 b. A builder is eligible for exemption of no more than ten properties under this
11 subsection in a taxable year within each jurisdiction that has approved the
12 exemption under this subsection. For purposes of this subsection, "builder"
13 includes an individual who builds that individual's own residence.

14 **SECTION 9. AMENDMENT.** Section 57-15-01.1 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-15-01.1. Protection of taxpayers and taxing districts.**

17 Each taxing district, excluding a school district, may levy the lesser of the amount in dollars
18 as certified in the budget of the governing body, or the amount in dollars as allowed in this
19 section, subject to the following:

20 1. No taxing district may levy more taxes expressed in dollars than the amounts allowed
21 by this section.

22 2. For purposes of this section:

23 a. "Base year" means the taxing district's taxable year with the highest amount
24 levied in dollars in property taxes of the three taxable years immediately
25 preceding the budget year;

26 b. "Budget year" means the taxing district's year for which the levy is being
27 determined under this section;

28 c. "Calculated mill rate" means the mill rate that results from dividing the base year
29 taxes levied by the sum of the taxable value of the taxable property in the base
30 year plus the taxable value of the property exempt by local discretion or
31 charitable status, calculated in the same manner as the taxable property; and

- 1 d. "Property exempt by local discretion or charitable status" means property
2 exempted from taxation as new or expanding businesses under chapter 40-57.1;
3 improvements to property under chapter 57-02.2; or buildings belonging to
4 institutions of public charity, new single-family residential or townhouse or
5 condominium property, property used for early childhood services, or pollution
6 abatement improvements under section 57-02-08.
- 7 3. A taxing district may elect to levy the amount levied in dollars in the base year. Any
8 levy under this section must be specifically approved by a resolution approved by the
9 governing body of the taxing district. Before determining the levy limitation under this
10 section, the dollar amount levied in the base year must be:
- 11 a. Reduced by an amount equal to the sum determined by application of the base
12 year's calculated mill rate for that taxing district to the final base year taxable
13 valuation of any taxable property and property exempt by local discretion or
14 charitable status which is not included in the taxing district for the budget year but
15 was included in the taxing district for the base year.
- 16 b. Increased by an amount equal to the sum determined by the application of the
17 base year's calculated mill rate for that taxing district to the final budget year
18 taxable valuation of any taxable property or property exempt by local discretion or
19 charitable status which was not included in the taxing district for the base year
20 but which is included in the taxing district for the budget year.
- 21 c. Reduced to reflect expired temporary mill levy increases authorized by the
22 electors of the taxing district. ~~For purposes of this subdivision, an expired~~
23 ~~temporary mill levy increase does not include a school district general fund mill-~~
24 ~~rate exceeding one hundred ten mills which has expired or has not received~~
25 ~~approval of electors for an extension under subsection 2 of section 57-64-03.~~
- 26 d. ~~If the base year is a taxable year before 2013, reduced by the amount of state aid~~
27 ~~under chapter 15.1-27, which is determined by multiplying the budget year-~~
28 ~~taxable valuation of the school district by the lesser of:~~
- 29 (1) ~~The base year mill rate of the school district minus sixty mills; or~~
30 (2) ~~Fifty mills.~~

- 1 e. ~~If the base year is a taxable year before 2016, the base year human services-~~
2 ~~county levy in dollars must be reduced~~Reduced to the amount of the county
3 social service board budget levy for the budget year as determined under section
4 11-23-01 if the base year is a taxable year before 2016.
- 5 4. In addition to any other levy limitation factor under this section, a taxing district may
6 increase its levy in dollars to reflect new or increased mill levies authorized by the
7 legislative assembly or authorized by the electors of the taxing district.
- 8 5. Under this section a taxing district may supersede any applicable mill levy limitations
9 otherwise provided by law, or a taxing district may levy up to the mill levy limitations
10 otherwise provided by law without reference to this section, but the provisions of this
11 section do not apply to the following:
- 12 a. Any irrevocable tax to pay bonded indebtedness levied pursuant to section 16 of
13 article X of the Constitution of North Dakota.
- 14 b. The one-mill levy for the state medical center authorized by section 10 of article X
15 of the Constitution of North Dakota.
- 16 6. ~~A school district choosing to determine its levy authority under this section may apply~~
17 ~~subsection 3 only to the amount in dollars levied for general fund purposes under~~
18 ~~section 57-15-14 or, if the levy in the base year included separate general fund and~~
19 ~~special fund levies under sections 57-15-14 and 57-15-14.2, the school district may~~
20 ~~apply subsection 3 to the total amount levied in dollars in the base year for both the~~
21 ~~general fund and special fund accounts. School district levies under any section other~~
22 ~~than section 57-15-14 may be made within applicable limitations but those levies are~~
23 ~~not subject to subsection 3.~~
- 24 7. Optional levies under this section may be used by any city or county that has adopted
25 a home rule charter unless the provisions of the charter supersede state laws related
26 to property tax levy limitations.

27 **SECTION 10. AMENDMENT.** Section 57-15-14.2 of the North Dakota Century Code is
28 amended and reenacted as follows:

29 **57-15-14.2. School district levies - Required transfers.**

- 30 1. For taxable years after ~~2013~~2016, the board of a school district may levy a tax not
31 exceeding the amount in dollars that the school district levied for the prior year, plus

1 ~~twelve percent, up to a levy of seventy mills on the taxable valuation of the district, for~~
2 ~~any purpose related to the provision of educational services. The proceeds of this levy~~
3 ~~must be deposited into the school district's general fund and used in accordance with~~
4 ~~this subsection. The proceeds may not be transferred into any other fund.~~

5 2. ~~For taxable years after 2013, the board of a school district may levy no more than~~
6 ~~twelve mills on the taxable valuation of the district, for miscellaneous purposes and~~
7 ~~expenses. The proceeds of this levy must be deposited into a special fund known as~~
8 ~~the miscellaneous fund and used in accordance with this subsection. The proceeds~~
9 ~~may not be transferred into any other fund.~~

10 3. ~~The board of a school district may levy no more than three mills on the taxable~~
11 ~~valuation of the district for deposit into a special reserve fund, in accordance with~~
12 ~~chapter 57-19.~~

13 4. ~~The board of a school district may levy no more than the number of mills necessary,~~
14 ~~on the taxable valuation of the district, for the payment of tuition, in accordance with~~
15 ~~section 15.1-29-15. The proceeds of this levy must be deposited into a special fund~~
16 ~~known as the tuition fund and used in accordance with this subsection. The proceeds~~
17 ~~may not be transferred into any other fund.~~

18 5. ~~Nothing in this section limits the board of a school district from levying:~~

19 a. ~~Mills~~mills for a building fund, as permitted in sections 15.1-09-49 and 57-15-16;
20 ~~and~~

21 b. ~~Mills,~~ mills necessary to pay principal and interest on the bonded debt of the
22 district, including the mills necessary to pay principal and interest on any bonded
23 debt incurred under section 57-15-17.1 before July 1, 2013, and mills necessary
24 to pay principal and interest on any bonded debt incurred under section 57-15-14
25 before July 1, 2017.

26 2. On July 1, 2017, each school district shall transfer any moneys remaining in its
27 miscellaneous fund, special reserve fund, and tuition fund to the general fund of the
28 school district.

29 **SECTION 11. AMENDMENT.** Subsection 4 of section 57-15-17 of the North Dakota Century
30 Code is amended and reenacted as follows:

- 1 4. a. If collections from the taxes levied for the current budget and other income are
2 insufficient to meet the requirements for general operating expenses, the board of
3 a school district may transfer unobligated funds from the building fund into the
4 general fund of the school district, ~~provided the school district has issued~~
5 ~~certificates of indebtedness equal to fifty percent of the outstanding uncollected~~
6 ~~general fund property tax.~~
- 7 b. A board may not transfer funds from the building fund into the general fund for
8 more than two years.

9 **SECTION 12. AMENDMENT.** Section 57-19-01 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **57-19-01. ~~School district – Establishment~~Discontinuation of special reserve fund .**
12 **Required transfers.**

13 ~~Each~~On July 1, 2017, each school district in this state ~~may establish and maintain a shall~~
14 ~~transfer to its general fund any moneys remaining in its~~ special reserve fund, subject to the
15 ~~limitations in section 57-15-14.2. The balance of moneys in the fund may not exceed that which~~
16 ~~could be produced by a levy of fifteen mills in that district for that year.~~

17 **SECTION 13. AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is
18 amended and reenacted as follows:

19 **57-20-07.1. County treasurer to mail real estate tax statement - Contents of statement.**

- 20 1. On or before December twenty-sixth of each year, the county treasurer shall mail a
21 real estate tax statement to the owner of each parcel of real property at the owner's
22 last-known address. The form of the real estate tax statement to be used in every
23 county must be prescribed and approved for use by the tax commissioner. The
24 statement must be provided in a manner that allows the taxpayer to retain a printed
25 record of the obligation for payment of taxes and special assessments as provided in
26 the statement. If a parcel of real property is owned by more than one individual, the
27 county treasurer shall send only one statement to one of the owners of that property.
28 Additional copies of the tax statement will be sent to the other owners upon their
29 request and the furnishing of their names and addresses to the county treasurer. The
30 tax statement must:

- 1 a. Include a dollar valuation of the true and full value as defined by law of the
2 property and the total mill levy applicable.
- 3 b. Include, or be accompanied by a separate sheet, with three columns showing, for
4 the taxable year to which the tax statement applies and the two immediately
5 preceding taxable years, the property tax levy in dollars against the parcel by the
6 county and school district and any city or township that levied taxes against the
7 parcel.
- 8 e. ~~Provide information identifying the property tax savings provided by the state of
9 North Dakota. The tax statement must include a line item that is entitled
10 "legislative tax relief" and identifies the dollar amount of property tax savings
11 realized by the taxpayer under chapter 15.1-27 and under section 57-20-07.2.
12 For purposes of this subdivision, legislative tax relief is determined by multiplying
13 the taxable value for the taxable year for each parcel shown on the tax statement
14 by the number of mills of mill levy reduction grant under chapter 57-64 for the
15 2012 taxable year plus the number of mills determined by subtracting from the
16 2012 taxable year mill rate of the school district in which the parcel is located the
17 lesser of:~~
- 18 (1) Fifty mills; or
- 19 (2) The 2012 taxable year mill rate of the school district minus sixty mills.
- 20 2. Failure of an owner to receive a statement will not relieve that owner of liability, nor
21 extend the discount privilege past the February fifteenth deadline.

22 **SECTION 14. REPEAL.** Sections 15-39.1-28, 15.1-27-04.2, 15.1-27-20.2, 57-19-02,
23 57-19-03, 57-19-05, 57-19-09, 57-19-11, and 57-20-07.2 of the North Dakota Century Code are
24 repealed.

25 **SECTION 15. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
26 December 31, 2016.