

SENATE BILL NO. 2222

Introduced by

Senators Schaible, Armstrong, Cook

Representatives Kading, Rohr, Schmidt

1 A BILL for an Act to amend and reenact section 21-02-06 of the North Dakota Century Code,
2 relating to uncollected taxes.

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

4 **SECTION 1. AMENDMENT.** Section 21-02-06 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **21-02-06. Certifying amount of uncollected taxes.**

7 The county auditor, upon request of the officers of a political subdivision, shall certify to
8 them the amount of uncollected taxes remaining upon the tax lists to the credit of the political
9 subdivision on the last day of the preceding month, and annually shall certify such information
10 to the clerk of each township on February fifteenth, to the auditor of each city on September
11 tenth, and to the business manager of each school district on ~~June~~July tenth. The county
12 auditor also shall certify to the clerk, auditor, business manager, or secretary, or equivalent
13 officer, of each political subdivision, at the time of making the monthly apportionment of funds,
14 the amount of cash collections apportioned for that month to the political subdivision and the
15 amount derived from levies of each tax year.