

**HOUSE BILL NO. 1221**

Introduced by

Representatives Satrom, Blum, Jones, Paulson, Paur, Vetter

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; to provide for application; 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 deferred**  
8 **payment contract.**

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

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

22 **57-20-26. Treasurer to give notice of tax lien by mail.**

23 Between the first and fifteenth of November of each year, the county treasurer shall mail to  
24 each owner of any lot or tract of land for which taxes are delinquent a notice giving the legal

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

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

10 **57-28-01. Notice of foreclosure of tax lien to be given.**

11 On or before June first in each year, the county auditor shall give notice of foreclosure of tax  
12 lien for all property for which ~~two~~five or more years have passed since the tax became due.

13 **SECTION 4. APPLICATION.** This Act applies to property tax proceedings relating to  
14 property taxes due or delinquent for any taxable year after 2018. Property tax proceedings  
15 relating to property taxes due or delinquent for any taxable year before 2019 are subject to  
16 provisions of law in effect on December 31, 2018.

17 **SECTION 5. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
18 December 31, 2018.