

## **Notice of Budget Hearing**

### **Budget Hearing Notice (See North Dakota Century Code (N.D.C.C.) § 57-15-02.2)**

1. On or before August tenth of each year, the governing body of a taxing district shall provide to the county auditor in each county in which the taxing district has taxable property the date, time, and location of the taxing district's public hearing on its property tax levy, which may be no earlier than September seventh. A taxing district that fails to provide the information required under this subsection on or before August tenth may not impose a property tax levy in a greater amount of dollars than was imposed by the taxing district in the prior year.
2. By August thirty-first of each year, the county treasurer shall provide a written notice to the owner of each parcel of taxable property. The text of the notice must contain:
  - a. The date, time, and location of the public budget hearing for each of the taxing districts in which the property owner's parcel is located and the location at which the taxing district's budget is available for review; and
  - b. A statement that there will be an opportunity for citizens to present oral or written comments regarding each taxing district's property tax levy.
3. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with a verification of receipt to an electronic mail address at which the property owner has consented to receive notice. If a parcel of taxable property is owned by more than one owner, notice must be sent to only one owner of the property. Failure of an owner to receive a notice under this section will not relieve the owner of property tax liability or modify the qualifying date under N.D.C.C. § 57-20-09 for which an owner may receive a discount for early payment of tax.
4. The North Dakota Office of State Tax Commissioner shall prescribe suitable forms for written notices under this section.
5. The direct cost of providing taxpayer notices under this section may be allocated in a manner proportionate to the number of notices mailed on behalf of each taxing district.

