

**COUNTY
TREASURER
&
AUDITOR
CALENDAR**

TREASURER - JANUARY

- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Furnish securities or pledge of assets to Commissioners for approval. (110% coverage) 21-04
- Real estate taxes due January 1st following the year they were levied. 57-20-01
- Simple interest at the rate of 12% per annum on real estate taxes remaining due from and after January 1 of next year. 57-20-01
- Mobile home taxes due January 10th or 10 days after first moved into state. 57-55-03
- Interest on mobile home tax remaining due after January 1 of next year at rate of one-half percent monthly. 57-55-03(2)
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- In January of even numbered year County Commissioners designate depositories. 21-04-13 & 11-11-11
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Biennial Prepaid Wireless fees due from NDACo.

AUDITOR - JANUARY

- Depositories - Commissioners designate every even numbered year no later than the third Tuesday, Auditor notifies designee(s). 21-04-13
- Allocate a portion of Road & Bridge levy to cities. 24-05-01
- Assessment worksheets to be ready for assessors meeting to be held by the second Wednesday in February (Tax Director in some counties). 57-02-31
- Senior Citizens levy match report due to Department of Human Services by February 1. 57-15-56(5)
- Property taxes and special assessments become due January 1. 57-20-01
- Treasurer gives notice to persons owning personal property of tax due and publishes list of delinquent personal property tax (mobile homes). 57-22-01
- Mobile Home taxes become due January 10. 57-55-03
- Oil & Gas Infrastructure Report on even numbered years. 57-51-15(6)
 - Inventory Fixed Assets
 - W-2's and 1099's to payees by January 31 and to state and federal officials by February 28
 - Prepare year end reports

ELECTION YEARS

- Candidates may begin circulating petitions not prior to January 1st preceding. 16.1-11-11
- The Primary Election and file petitions and certificates of endorsement no later than 4 PM on the 64th day before the election. 16.1-11-15
- Petitions, certificates of nomination and affidavits of candidacy are prescribed by the law and are on the Secretary of State's webpage. 16.1-11-16

TREASURER - FEBRUARY

- 5% discount allowed on real estate and mobile home taxes if paid in full on or before February 15th. 57-20-01 & 57-55-03
- Taxes may be paid in installments of not less than 10% of tax. 57-20-10
- County share of yearly flood control money allocations under the Corps of Engineers federal flood control program. 21-06-10
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19

AUDITOR - FEBRUARY

- Treasurer mails each township, between the 5th and the 20th, the amount of township funds in the county treasury on February 5. 11-14-11
- Certify uncollected taxes to township clerks by the 15TH. 21-02-06
- Certify Homestead Credit to the State Tax Commissioner prior to March 1st (Tax Director in some counties). 57-02-08.2
- Certify Veterans Credit to the State Tax Commissioner prior to March 1st (Tax Director in some counties). 57-02-08.8(8)
- Assessor lists taxable real property according to its value on February 1st (Tax Director in some counties). 57-02-11
- Assessors meeting by the second Wednesday (Tax Director). 57-02-31
- Tax lists to organized township clerks on March 1 (Tax Director). 57-02-32
- Maps to railroads by 1ST. 57-05-06
- Lists of property due from Public Utilities by the 1st. 57-06-21
- 5% discount allowed if all taxes paid in full on or before February 15. This does not apply to specials. 57-20-09
- By March 1, request from Clerk of Court and Recorder a list of all persons interested in property subject to foreclosure - due back by April 15. 57-28-04(2)

Mail out report forms to organized townships

TREASURER - MARCH

- First installment of current real estate taxes delinquent after March 1. Add 3% penalty. 57-20-01
- First installment on mobile home tax delinquent March 1. Add 2% penalty. 57-55-03
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Telecommunication Tax distribution. 57-34-06
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Electric Transmission, Distribution, Generation Line Tax distribution. 57-33.2-19
- Yearly Distribution from US Forest Service 25% (Bankhead Jones)
- Monthly Oil and Gas distribution. 57-51-14 & 15

AUDITOR - MARCH

- Delinquent Tax Notices to Clerk of Court and Recorder for certification by March 1 (due back by April 15). 57-28-04(2)
- Prepare (or print out) financial statements by March 15. 11-11-11
- Transportation Funding Report due March 31 (fillable form on Tax Commissioner's webpage). 54-27-26
- Levy certificates and reports due from townships. 57-15-32 & 58-06-01(9)
- Township annual meetings third Tuesday in March. At that time the Board will levy the annual taxes for the ensuing calendar year as voted at the annual township meeting. 58-04-01 & 58-06-01(9)
- 1st installment of mobile homes tax delinquent March 1, add 2% penalty. 57-55-03
- 1st installment of real property tax and special assessments delinquent March 2, add 3% penalty. 57-20-01

Prepare list of township officers; send copy to ND Township Officers

ELECTION YEARS

- The Secretary of State will publish a notice of election no later than 100 days before the election on the Secretary of State's website containing a list of all the ballot measures and federal, state and local offices expected to be on the ballot. 16.1-07-30(1)

TREASURER - APRIL

- Receive low rent housing monies in-lieu-of-taxes.
- Additional penalty of 2% added on first installment of mobile home tax April 1. 57-55-03
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Yearly monies levied from State Game and Fish Dept.
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Delinquent Tax Notices sent with notification of cost-of-service additional costs by April 15.

AUDITOR - APRIL

- Auditor takes office the 1st of April following election. 11-13-01
- Review township assessments which are to be returned by the 4th Monday and prepare for County Board of Equalization (Tax Director). 57-09-06
- Additional 2% penalty applied to delinquent 1st installment of mobile home tax on April 1. 57-55-03
- Each electric distribution, generation and transmission company to file report of property location to county auditors. 57-33.0-06

First quarter tax withholding reports due 30th

ELECTION YEARS

- County Candidates must file their petition and certificate of nomination by 4 PM on the 64th day before election . 16.1-11-11
- Secretary of State certifies measures not later than 55 days before an election. 16.1-01-07
- Absentee ballots to be available 40 days before the election and UOCAVA ballots available 46 days before election. 16.1-07-04
- Secretary of State certifies candidates electronically not later than 55 days before an election. 16.1-11-20
- Set date for drawing of names for rotation, usually day after certification from Secretary of State required in 16.1-11-20; notify candidates and district chairs. 16.1-11-27

TREASURER - MAY

- Additional penalty of 3% added on first installment of current real estate taxes May 1.
57-20-01
- Additional penalty of 2% added on first installment of mobile home tax May 1. 57-55-03
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- \$50 foreclosure fee added per parcel to third year delinquent. 57-28-04.5
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Prepare budgets.

AUDITOR - MAY

- Treasurer takes office the 1st of May following election. 11-14-02
- Additional 3% penalty applied to unpaid 1st installment of real property taxes and special assessments May 1. 57-20-01
- Mail and/or serve Notice of Foreclose of Tax Lien on or before
- June 1st. 57-28-01 57-28-04
- Additional 2% penalty applied to delinquent 1st installment of mobile home tax on May 1. 57-55-03
- Send copies of Township Treasurer's reports to Washington, DC (Census Reports)
- Verification of Centrally Assessed Property by May 31. 57-06-21.1

ELECTION YEARS

- Publish analysis of any measures to be on ballot for two weeks prior to the publication of sample ballot. 16.1-01-07
- Request judge appointments from the parties, appoint inspectors and clerks; all election workers to be appointed by 40th day before election; send notice of appointment to election workers; make notice of election school. 16.1-05-01
- Secretary of State to provide instruction manuals, Auditors to train county election workers (may be in June, depending on date of election). 16.1-05-03
- Schedule mandatory testing of electronic equipment for at least one week prior to the election, notify district chairs at least one week prior to test (may be in June, depending on date of election). 16.1-06-15
- Have ballots available at least 15 days prior to election, deliver ballots and all needed supplies to inspector of each precinct not later than the day before the election. 16.1-06-16
- Publish sample ballots and notice of election for two weeks prior to the election. 16.1-11-21

TREASURER - JUNE

- Mail courtesy notices to mobile home owners reminding them that second installment is due June 1. 57-55-03.2
- Additional penalty of 2% added on first installment of mobile home tax June 1. 57-55-03
- Warrants and treasurer's checks to be cancelled by Commissioners after one year. 11-25
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Federal GMA and PILT payments
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Yearly distribution of payment from US Treasury for US Fish and Wildlife acquisition.
- Homestead Tax Credit annual payment from state. 57-02-08.2
- Disabled Veteran's Credit annual payment from state. 57-02-08.8

AUDITOR - JUNE

- Levy certificates due from Ambulance districts by June 30. 11-28.3-09 57-15-32
- Levy certificates due from Fire Districts by June 30. 18-10-07 57-15-32
- Certify Township Road mileage to State Treasurer by July 1 in even-numbered years. 54-27-19.1
- Abstract of valuations to Game & Fish, National Guard by June 30. 57-02.1-03
- County Board of Equalization within the first 10 days (usually at June meeting). 57-12-01
- Abstract of Assessments to Tax Dept. by June 30 (Tax Director). 57-12-08
- Notice to State Land Department of unpaid taxes on lands in which state has an interest due on or before July 1. 57-29-05
- Additional 2% penalty applied to delinquent 1st installment of mobile home tax on June 1. 2nd installment of mobile home taxes due June 1. 57-55-03
- Commissioner appointments for board terms expiring 6/30
- Elect NDACo delegate in odd numbered years
- Estimate value of mill for next year's taxes
- Begin working on next year's budget
- Verification of Electric Generation, Distribution, & Transmission Lines by June 30. 57-33.2-06.1

ELECTION YEARS

- Emergency absentee ballots must be returned to the Auditor's office no later than 4 PM on the day of election. 16.1-07-05
- Absent voter ballots received without a legible postmark within two days of the election, or postmarked before the election and received before the meeting of the County Canvassing Board may be counted by the County Canvassing Board. 16.1-07-09
- Primary Election held second Tuesday of every General Election year. 16.1-11-01
- County Canvassing Board meets on the 6th day following each election. 16.1-15-17
- County Auditor to certify official results of the County Canvass to Secretary of State by 4 PM on the 10th day after the election. 16.1-15-22
- State Canvassing Board meets not later than 17 days after the election. 16.1-15-33 & 16.1-15-35

Attend the North Dakota County Auditors Association annual conference (sometimes in July in election years)

TREASURER - JULY

- Order new tax list books and statements.
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Furnish securities or pledge of assets to Commissioners for approval. (110% coverage)
21-04
- Additional penalty of 3% added to first installment of delinquent current real estate taxes July 1. 57-20-01
- Second installment on mobile home taxes delinquent July 1. Add 2% penalty. 57-55-03
- Annual reports to school districts by July 1. 11-14-14
- Receive average daily attendance certification (ADA) from county superintendent of schools. 57-51-15
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Biennial Prepaid Wireless fees due from NDACo.

AUDITOR - JULY

- Certify uncollected taxes to school district business managers by July 10. 21-02-06
- Levy certificates due from Soil Districts by July 1. 57-15-32
- Annually on July 1, file with the county superintendent of schools and the business manager of each school district in the county an itemized statement of all funds remitted by the treasurer during the preceding school year (Treasurer's office in some counties). 11-14-14
- Levy certificates due from Vector districts by July 1. 23-24-09 & 57-15-32
- Additional 3% penalty applied to unpaid 1st installment of real property taxes and special assessments July 1. 57-20-01
- Publish Notice of Foreclosure of Tax Lien on or before August 1 in the county's official newspaper. 57-28-06
- 2nd installment of mobile homes tax delinquent July 1, add 2% penalty. 57-55-03
- Levy certificates due from Irrigation districts 10 days after July meeting. 61-09-06 & 61-09-07 & 61-09-10

Second quarter withholding reports due by 31st

ELECTION YEARS

- No later than 100 days before the General Election, an election notice shall be published on the Secretary of State's website containing a list of all the ballot measures and federal, state, and local offices expected to be on the ballot. 16.1-07-30(1)

TREASURER - AUGUST

- Clean vault and destroy records using Records Retention Manual.

<http://www.nd.gov/itd/files/retention/899/899-3/899013descriptions.pdf>

- Additional penalty of 2% added on second installment of mobile home taxes August 1.
57-55-03
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Must mail Estimated Tax Notice with budget hearing dates by August 31st. 57-15-02.2

AUDITOR - AUGUST

- The governing body of a taxing district shall provide to the county auditor a preliminary budget and the date, time, and location of the taxing districts public hearing on or before August 10TH. 57-15-02.2(1)
- Estimated property tax and budget hearing notice must be sent by August 31st (County Treasurer). 57-15-02.2(2)
- Certificate of any specials due from Cities by August 20 (not the dollar amount, just that there will be specials; dollar amounts are due November 1). 40-24-12
- State Board of Equalization meets second Tuesday. 57-13-03
- Levy Certificates due from schools by August 15. 57-15-13 & 57-15-31.1
- Additional 2% penalty applied to delinquent 2nd installment of mobile home tax on August 1. 57-55-03
- Publish weed cutting notice - if deadline is September 15. 63-05-01

TREASURER - SEPTEMBER

- Mail courtesy notices about all real estate taxes owed. Show penalty and interest due on or before Oct. 15th.
- Additional penalty of 2% added on second installment of mobile home taxes September 1. 57-55-03
- Mineral Royalty Revenue. 15-40.1-13
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Send or receive escrow companies listings for verification
- Shall mail notices to Mobile Home owners on or before September 15th stating unpaid taxes will be turned over to the County Sheriff on October 15th. 57-22-02
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Begin preparing Annual Unclaimed Property Report for submission to Commission in October.

AUDITOR - SEPTEMBER

- Final hearing and adoption of budget at or before October Commission meeting, but no later than the 10th. 11-23-04 & 11-23-05 & 57-15-31.1 & 57-15.32
- Certify uncollected taxes to City Auditors by September 10. 21-02-06
- Assessment books to City Auditors (for listing specials) by September 20. 40-24-12
- Treasurer to notify mobile home delinquents of tax collection by Sheriff if not paid by October 15. 57-22-02
- Additional 2% penalty applied to delinquent 2nd installment of mobile home tax on September 1. 57-55-03
- Publish weed cutting notice - if deadline is October 1. 63-05-01

ELECTION YEARS

- Secretary of State certifies measures not later than 55 days before an election. 16.1-01-07
- Absentee ballots to be available 40 days before the election. 16.1-07-04
- Set date for drawing of names for rotation, usually day after certification from Secretary of State required in 16.1-12-04, notify candidates and district chairs. 16.1-11-27
- Secretary of State certifies candidates not later than 55 days before an election. 16.1-12-04
- Last day for independent candidates to file petitions and for candidates to withdraw; last day to fill vacancies for state legislative candidates; Auditors certify legislative candidates filing petitions or withdrawals in their county to Secretary of State and to other auditors in the district. 16.1-12-02 & 16.1-12-02.3 & 16.1-12-04 & 16.1-12-07 & 16.1-12-09

TREASURER - OCTOBER

- Bureau of Land Management payment due from U.S. Treasury in-lieu-of-taxes.
- Quarterly Township Road Fund distribution one-cent gas tax. 54-27-19.1
- Additional penalty of 3% added to first installment of delinquent current real estate taxes on October 15. 57-20-01
- Second installment of current real estate taxes delinquent after October 15. Add 6% penalty. 57-20-01
- Period to satisfy liens ends October 1. Tax deeds to be issued to the County Oct. 2. 57-28-09
- Additional penalty of 2% added on second installment of mobile home tax October 1. 57-55-03
- Quarterly State Aid distribution. 57-39.2-26.1
- Quarterly Estate Tax distribution. 57-37.1-08
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Deliver list of unpaid Mobile Home taxes to County Sheriff on October 15th. 57-22-03
- Quarterly Public Domain Mineral Royalties. 15.1-27-25
- Monthly Oil and Gas distribution. 57-51-14 & 15
- Annual Unclaimed Property should be reviewed and approved by Commission (if you have money to send) before November 1.

AUDITOR - OCTOBER

- Final special assessment certification from City Auditors due by Nov. 1. 40-24-12
- Levy certificates due from cities, city park districts by October 1. 40-40-10 & 57-15-31.1 & 57-15-32
- Notify any taxing district if levy will be less than requested. 40-40-11
- Deadline for taxing districts to amend levy certificate is October 10. 57-15-31.1
- Auditor may not accept any levy certificates after October 10. 57-15-32
- Additional 3% penalty applied to unpaid 1st installment of real property taxes and special assessments October 15. 2nd installment of real property taxes delinquent October 16, add 6% Penalty. 57-20-01
- Treasurer to deliver list of unpaid mobile home taxes to Sheriff for collection. 57-22-03
- Issue tax deeds for lands not redeemed. 57-20-26 & 57-28-09
- Form for tax deed. 57-28-09.1
- At least 30 days before sale (3rd Tuesday of November, have Commissioners appraise lands to be sold (usually at the October meeting). 57-28-10 & 57-28-13
- Set hearing on appraisal (usually the November meeting) and notify affected Townships and Cities of appraisal and hearing at least 10 days before the hearing. 57-28-11
- Notice of sale on 3rd Tuesday of November – post a 15 days before the sale and publish once not less than 10 days before the sale. 57-28-14
- Additional 2% penalty applied to delinquent 2nd installment of mobile home tax on October 1. 57-55-03
- Levy certificates due from Water Districts by October 1. 61-16.1-06
- Attend annual North Dakota County Commissioners Association/North Dakota Association of Counties conference
- Third quarter withholding reports due by 31st
- Work Maximum levy worksheets

ELECTION YEARS

- Publish analysis of any measures to be on ballot for two weeks prior to the publication of sample ballot. 16.1-01-07
- Request judge and clerk appointments from the parties; appoint inspectors; all election workers to be appointed by 40th day before election; send notice of appointment to election workers; make notice of election school. 16.1-05-01
- Secretary of State to provide instruction manuals, Auditors to train county election workers. 16.1-05-03
- Schedule mandatory testing of electronic equipment for at least one week prior to the election, notify district chairs at least one week prior to test. 16.1-06-15
- Have ballots available at least 15 days prior to election; deliver ballots and all needed supplies to inspector of each precinct no later than the day before the election. 16.1-06-16
- Publish sample ballots and notice of election for two weeks prior to the election. 16.1-11-21

TREASURER - NOVEMBER

- Give notice of tax lien by mail between Nov 1 and 15 each year. 57-20-26
- Sale of all county owned land annually on third Tuesday. 57-28-13 (Qualified bidder cannot owe delinquent taxes to any county 57-28-15.7)
- Quarterly Coal Conversion Tax distribution. 57-60-14
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Annual Unclaimed Property report due at State Land Department Nov. 1.
- Monthly Oil and Gas distribution. 57-51-14 & 15

AUDITOR - NOVEMBER

- County Treasurer to furnish the County Auditor a list of current taxes collected and delinquent real estate taxes and personal property taxes on the 10th. 11-14-08
- Treasurer mails each township, between the 15th of November and the 1st of December, the amount of township funds in the county treasury on November 15th. 11-14-11
- Treasurer mails Notice of Delinquent Tax to property owners between the 1st and the 15th – this is mainly for the current taxes that became delinquent on October 1st. 57-20-26
- Hearing on appraisal of minimum sales price for November sale *10 days prior to the hearing, notify city auditors and township clerks of date/time of hearing to oppose minimum sales price. 57-28-11
- Sale of Tax Deed property on third Tuesday. 57-28-13

Mail out beer and liquor license applications

Certify taxable valuations and levies to County Superintendent or designee for a report due December 15.

ELECTION YEARS

- Emergency absentee ballots must be returned to the Auditor's office no later than 4 PM on the day of election. 16.1-07-05
- Absent voter ballots postmarked before the election, or received without a legible postmark must be received before the meeting of the County Canvassing Board and may be counted by the County Canvassing Board. 16.1-07-09
- Legislative write-in candidates must file a certificate of candidacy with the secretary of state by 4:00 PM on the 4th day before the General Election. 16.1-12-02.2
- General Election held the first Tuesday after the first Monday of each even numbered year. 16.1-13-01
- County Canvassing Board meets the 6th day following each election. 16.1-15-15 & 16.1-15-17
- County Auditor to certify official results of the County Canvass to Secretary of State by 4 PM on the 8th day after the election. 16.1-15-25
- Candidates to receive notice of election immediately after the completion of the County Canvass. 16.1-15-28
- County Auditor shall publish returns of elections in the official county newspaper. 16.1-15-32
- State Canvassing Board meets not later than 17 days after the election. 16.1-15-33 & 16.1-15-35

TREASURER - DECEMBER

- County Auditor to deliver tax list to Treasurer on or before December 10 each year. 57-20-06
- County Treasurer to be collector of taxes. 57-20-07
- Mail real estate tax statements on or before December 26. 57-20-07
- Quarterly Gaming Tax distribution. 53-06.1-12.1
- Monthly Coal Severance Tax distribution. 57-62-02
- Monthly Highway Tax distribution. 54-27-19
- Transfer funds from real estate estimate and mobile home escrow accounts for distribution.
- Monthly Oil and Gas distribution. 57-51-14 & 15

AUDITOR - DECEMBER

- Resubmit valuations with levies to Game & Fish for payment in lieu of taxes. 57-02.1-03 & 57-02.1-04
- Tax Levy Reporting due to State Tax Commissioner by December 31st. 57-20-04(2)
- Abstract of Tax List due to State Tax Commissioner by December 31st. 57-20-04(1)
- Certify tax lists to Treasurer by December 10th. 57-20-06
- Treasurer to mail tax statements by December 26th. 57-20-07.1
- Send maps to public utilities on or before January 1st. 57-06-21
 - Commissioner appointments for board terms expiring 12/31
 - Issue beer and liquor licenses per Board approval

ELECTION RELATED

- Precincts and polling places to be established no later than December thirty-first of the **year immediately preceding an election cycle** and no later than seventy days before a special election. This needs to be done even if there are no changes. 16.1-04-01(3)