

N.D.A.G. Letter to Gibbens (Feb. 2, 1987)

February 2, 1987

Ms. Lisa Beckstrom Gibbens
Towner County State's Attorney
Box 601
Cando, ND 58324

Dear Ms. Gibbens:

Thank you for your January 7, 1987, letter wherein you inquire whether outstanding personal property tax liabilities remain collectible in view of the fact that personal property has been exempt from ad valorem taxation since 1970. N.D.C.C. § 57-02-08(25).

For the following reasons, it is my opinion that these pre-1970 outstanding liabilities remain collectible and are not affected by the provisions of N.D.C.C. § 57-02-08(25).

First, the terms of N.D.C.C. § 57-02-08(25) did not cancel any preexisting tax liabilities. That statute only made personal property exempt from taxation in or after 1970.

Second, N.D.C.C. § 57-02-40(2) remains in effect and it provides that "[t]axes upon personal property shall not be affected by any general statute of limitations." Therefore, the pre-1970 liabilities have not become uncollectible because of the running of any statute of limitations.

N.D.C.C. Ch. 57-22 contains the remedies that are available for the collection of delinquent personal property taxes. You should be aware of the fact that the board of county commissioners may cancel delinquent personal property taxes that the board deems to be uncollectible. N.D.C.C. § 57-22-11.

If you wish to discuss this matter further, please do not hesitate to contact me.

Sincerely,

Nicholas J. Spaeth

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