

Date Issued: March 23, 1982 (AGO 82-20)

Requested by: Zane Anderson, Bowman County State's Attorney

- QUESTION PRESENTED -

Whether section 57-20-07.1 of the North Dakota Century Code requires the county treasurer to mail a real estate tax statement to each owner of a parcel of real estate if the parcel is owned by two or more persons.

- ATTORNEY GENERAL'S OPINION -

It is my opinion that section 57-20-07.1., N.D.C.C., requires the county treasurer to mail a real estate tax statement to each owner of a parcel of real property if the parcel is owned by two or more persons.

- ANALYSIS -

Section 57-20-07.1., N.D.C.C., includes the provision that:

On or before December twenty-sixth of each year, the county treasurer shall mail a real estate tax statement to the owner of each parcel of real property at his last known address.

Although the word "owner" as used in this section is stated in the singular rather than the plural number, it must, under rules for construing statutes, be interpreted as including "owners" in order to give effect to legislative intent. The general rule is stated in section 1-01-35, N.D.C.C., as follows:

1-01-35. SINGULAR - DEFINITION. Words used in the singular number include the plural and words used in the plural number include the singular, except when a contrary intention plainly appears.

If "owner" as used in section 57-20-07.1, N.D.C.C., were construed as "sole owner," then a real estate tax statement would not have to be mailed to anyone for a parcel of land for which there were two or more owners. Obviously, the Legislature did not intend such a result. The Legislature quite clearly must have intended the term "owner" to be interpreted as though the term were "each owner" in order to give a reasonable effect to the provision. Because the provision does not vest the county treasurer with discretion to notify only one owner where there are two or more owners of the same parcel, it must be assumed that the Legislature intended that the real estate tax statement should be mailed to each of the owners of a single parcel.

- EFFECT -

This opinion is issued pursuant to section 54-12-01, N.D.C.C. It governs the actions of public officials until such time as the question presented is decided by the courts.

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