

Fifty-fifth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1288

Introduced by

Representatives Devlin, Glassheim, Jacobs, Mickelson

Senators Grindberg, Urlacher

1 A BILL for an Act to amend and reenact section 57-14-08 of the North Dakota Century Code,
2 relating to property reassessments.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 57-14-08 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-14-08. General reassessment of property - Allowance.** A reassessment may be
7 made as follows:

- 8 1. Upon the filing of a petition signed by not less than ten freeholders in ~~any~~ a political
9 subdivision, or by the governing body of ~~any such~~ that subdivision, requesting a
10 reassessment of property in ~~such~~ the subdivision or upon investigation by the
11 board of county commissioners, the board of county commissioners, ~~in its~~
12 ~~discretion~~, before October first, may order a reassessment of any class of property,
13 or of all property, located within ~~such~~ the subdivision or within any subdivision if, in
14 its opinion, taxable property located within ~~such~~ the subdivision has escaped
15 assessment in whole or in part, or has been assessed unfairly, or has not been
16 assessed according to law.
- 17 2. The board of county commissioners then may appoint ~~some~~ a competent citizen of
18 this state as a special assessor who shall make a reassessment of the property
19 specified by the board, and who shall proceed in accordance with the provisions of
20 law governing assessors. The special assessor may be selected by competitive
21 bidding or a process determined by the board of county commissioners. ~~Such~~ The
22 special assessor ~~must be allowed~~ is entitled to reasonable compensation, ~~not to~~
23 ~~exceed eighty dollars per day~~, by the board of county commissioners for ~~his~~ the
24 special assessor's services, together with meals and lodging as allowed by law,

1 and mileage expense at the rate allowed by law for each mile [1.61 kilometers]
2 actually and necessarily traveled in the performance of ~~his~~ that person's duties,
3 which must be audited and allowed by the board of county commissioners and paid
4 out of the county treasury upon warrant of the county auditor. If the reassessment
5 was ordered by the tax commissioner, ~~such~~ the commissioner shall appoint ~~some~~
6 a competent citizen of this state as a special assessor who shall make a
7 reassessment of the property specified by the commissioner and who shall
8 proceed in accordance with the provisions of the law governing assessors; ~~such~~
9 the special assessor ~~must be allowed~~ is entitled to reasonable compensation by
10 the commissioner for ~~his~~ that person's services, ~~not to exceed eighty dollars per~~
11 ~~day, together with~~ plus meals, lodging, and mileage expense at the rates provided
12 by law, and the commissioner shall audit and allow the bill, and the same must be
13 paid out of the county treasury. In either case, ~~such~~ the compensation must be
14 charged to the political subdivision in which ~~such~~ the reassessment was made and
15 must be deducted by the county treasurer from funds coming into ~~his~~ the
16 treasurer's hands apportionable to ~~such~~ the subdivision. The board of county
17 commissioners or tax commissioner who appoints a special assessor may
18 authorize such assistants as may be necessary to aid the special assessor and
19 shall allow reasonable compensation, ~~not to exceed eighty dollars per day,~~ for
20 each of ~~such~~ the assistants ~~together with~~ plus meals, lodging, and mileage
21 expense at the rates provided by law, which amounts must be audited, allowed,
22 and paid and must be charged to the political subdivision reassessed in the
23 manner provided for the special assessor.

- 24 3. Upon completion of the reassessment, the assessor shall certify the ~~same~~ result to
25 the county auditor, who forthwith shall give notice by mail to the state tax
26 commissioner and the board of county commissioners and the governing boards of
27 each township, city, and school district which is wholly or ~~partly in~~ partially within
28 the reassessment district, that a reassessment has been completed in the named
29 assessment district and that a meeting for the purpose of equalizing the
30 assessment will be held in the county courthouse on the day and at the time
31 specified in the notice. Each ~~such~~ board shall appoint one of its members to

1 attend the equalization meeting and the tax commissioner shall attend or appoint a
2 representative from ~~his~~ the commissioner's office to attend the meeting. ~~Such~~ The
3 group of persons ~~shall~~ comprise the special board of equalization for the
4 reassessment. The member representing the board of county commissioners ~~shall~~
5 ~~serve~~ serves as chairman and the county auditor ~~shall-serve~~ serves as secretary
6 for ~~such~~ the special board of equalization. ~~Such~~ The meeting must be held not
7 later than thirty days from the date of the written notice of the meeting mailed by
8 the county auditor. A notice of ~~such~~ the special meeting and ~~the~~ its purpose
9 ~~thereof~~ must be published at least once in the official newspaper of the county in
10 which the reassessment was made not less than one week prior to ~~such~~ the
11 meeting. Each person, except the tax commissioner or ~~his~~ the commissioner's
12 appointee, serving on this special board of equalization is entitled to compensation
13 at the rate of ~~ten~~ up to forty-five dollars a per day plus mileage expense and
14 necessary expenses for meals and lodging at the rate allowed by law for
15 attendance at ~~such~~ the meeting. Claims therefor must be audited and allowed by
16 the board of county commissioners and must be paid, charged, and deducted in
17 the same manner as the claim of the special assessor. The claims for mileage
18 expense and necessary expenses for meals and lodging of the tax commissioner
19 or ~~his~~ the commissioner's appointee in attending the special equalization meeting
20 must be audited, allowed, and paid as are other similar claims made by them.

21 4. At ~~such~~ the meeting, the special board of equalization shall hear all grievances and
22 complaints in regard to ~~such~~ the reassessment and shall proceed to equalize the
23 same. All tax lists ~~thereupon~~ must be corrected to comply with ~~such~~ the action.