

**Fifty-fifth Legislative Assembly, State of North Dakota, begun in the  
Capitol in the City of Bismarck, on Monday, the sixth day of January,  
one thousand nine hundred and ninety-seven**

HOUSE BILL NO. 1288  
(Representatives Devlin, Glassheim, Jacobs, Mickelson)  
(Senators Grindberg, Urlacher)

AN ACT to amend and reenact section 57-14-08 of the North Dakota Century Code, relating to property reassessments.

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

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

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

1. Upon the filing of a petition signed by not less than ten freeholders in ~~any~~ a political subdivision, or by the governing body of ~~any such~~ that subdivision, requesting a reassessment of property in ~~such~~ the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, ~~in its discretion,~~ before October first, may order a reassessment of any class of property, or of all property, located within ~~such~~ the subdivision or within any subdivision if, in its opinion, taxable property located within ~~such~~ the subdivision has escaped assessment in whole or in part, or has been assessed unfairly, or has not been assessed according to law.
2. The board of county commissioners then may appoint ~~some~~ a competent citizen of this state as a special assessor who shall make a reassessment of the property specified by the board, and who shall proceed in accordance with the provisions of law governing assessors. The special assessor may be selected by competitive bidding or a process determined by the board of county commissioners. ~~Such~~ The special assessor must be allowed is entitled to reasonable compensation, ~~not to exceed eighty dollars per day,~~ by the board of county commissioners for ~~his~~ the special assessor's services, together with meals and lodging as allowed by law, and mileage expense at the rate allowed by law for each mile [1.61 kilometers] actually and necessarily traveled in the performance of ~~his~~ that person's duties, which must be audited and allowed by the board of county commissioners and paid out of the county treasury upon warrant of the county auditor. If the reassessment was ordered by the tax commissioner, ~~such~~ the commissioner shall appoint ~~some~~ a competent citizen of this state as a special assessor who shall make a reassessment of the property specified by the commissioner and who shall proceed in accordance with the provisions of the law governing assessors; ~~such~~ the special assessor ~~must be allowed~~ is entitled to reasonable compensation by the commissioner for ~~his~~ that person's services, ~~not to exceed eighty dollars per day, together with~~ plus meals, lodging, and mileage expense at the rates provided by law, and the commissioner shall audit and allow the bill, and the same must be paid out of the county treasury. In either case, ~~such~~ the compensation must be charged to the political subdivision in which ~~such~~ the reassessment was made and must be deducted by the county treasurer from funds coming into ~~his~~ the treasurer's hands apportionable to ~~such~~ the subdivision. The board of county commissioners or tax commissioner who appoints a special assessor may authorize such assistants as may be necessary to aid the special assessor and shall allow reasonable compensation, ~~not to exceed eighty dollars per day,~~ for each of ~~such~~ the assistants ~~together with~~ plus meals, lodging, and mileage expense at the rates provided by law, which amounts must be audited, allowed, and paid and must be charged to the political subdivision reassessed in the manner provided for the special assessor.

3. Upon completion of the reassessment, the assessor shall certify the ~~same result~~ to the county auditor, who forthwith shall give notice by mail to the state tax commissioner and the board of county commissioners and the governing boards of each township, city, and school district which is wholly or ~~partly in~~ partially within the reassessment district, that a reassessment has been completed in the named assessment district and that a meeting for the purpose of equalizing the assessment will be held in the county courthouse on the day and at the time specified in the notice. Each ~~such~~ board shall appoint one of its members to attend the equalization meeting and the tax commissioner shall attend or appoint a representative from ~~his~~ the commissioner's office to attend the meeting. ~~Such~~ The group of persons ~~shall~~ comprise the special board of equalization for the reassessment. The member representing the board of county commissioners ~~shall serve~~ serves as chairman and the county auditor ~~shall serve~~ serves as secretary for ~~such the~~ the special board of equalization. ~~Such~~ The meeting must be held not later than thirty days from the date of the written notice of the meeting mailed by the county auditor. A notice of ~~such the~~ the special meeting and ~~the its~~ its purpose ~~thereof~~ must be published at least once in the official newspaper of the county in which the reassessment was made not less than one week prior to ~~such the~~ the meeting. Each person, except the tax commissioner or ~~his the~~ the commissioner's appointee, serving on this special board of equalization is entitled to compensation at the rate of ~~ten~~ up to forty-five dollars a ~~per~~ per day plus mileage expense and necessary expenses for meals and lodging at the rate allowed by law for attendance at ~~such the~~ the meeting. Claims therefor must be audited and allowed by the board of county commissioners and must be paid, charged, and deducted in the same manner as the claim of the special assessor. The claims for mileage expense and necessary expenses for meals and lodging of the tax commissioner or ~~his the~~ the commissioner's appointee in attending the special equalization meeting must be audited, allowed, and paid as are other similar claims made by them.
4. At ~~such the~~ the meeting, the special board of equalization shall hear all grievances and complaints in regard to ~~such the~~ the reassessment and shall proceed to equalize the same. All tax lists ~~thereupon~~ must be corrected to comply with ~~such the~~ the action.

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Chief Clerk of the House

\_\_\_\_\_  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Fifty-fifth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1288.

House Vote:      Yeas    92      Nays    0      Absent    6

Senate Vote:    Yeas    48      Nays    1      Absent    0

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 1997.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 1997.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 1997,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State