

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Weisz

1 A BILL for an Act to amend and reenact sections 57-13-03 and 57-13-04 of the North Dakota
2 Century Code, relating to equalization of assessments by the state board of equalization.

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

4 **SECTION 1. AMENDMENT.** Section 57-13-03 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-13-03. Annual meeting to equalize taxable property.** The state board of
7 equalization shall meet annually on the second Tuesday in August at the office of the state tax
8 commissioner or, if deemed advisable by the board because of inadequate space, at such other
9 place on the grounds of the state capitol as may be adequate, and then shall examine and
10 compare the returns of the assessment of taxable property as returned by the several counties
11 in the state, and shall proceed to equalize the same so that all assessments of similar taxable
12 property are uniform and equal throughout the state at the full and true value thereof in money
13 or at such percentage of the full and true value as may be required by law.

14 **SECTION 2. AMENDMENT.** Section 57-13-04 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-13-04. General duties and powers of board.** The state board of equalization shall
17 equalize the valuation and assessment of property throughout the state, and has power to
18 equalize the assessment of property in this state between assessment districts of the same
19 county, and between the different counties of the state. It shall:

20 1. Equalize the assessment of real property by adding to the aggregate value thereof
21 in any assessment district in a county and in every county in the state in which the
22 board may believe the valuation too low, such percentage rate as will raise the
23 same to its proper value as provided by law, and by deducting from the aggregate
24 assessed value thereof, in any assessment district in a county and every county in

the state in which the board may believe the value too high, such percentage as will reduce the same to its proper value as provided by law. City lots must be equalized in the manner provided for equalizing other real property.

2. In making such equalization, add to or deduct from the aggregate assessed valuation of lands and city lots such percentage as may be deemed by the board to be equitable and just, but in all cases of addition to or deduction from the assessed valuation of any class of property in the several assessment districts in each county and in the several counties of the state, or throughout the state, the percentage rate of addition or deduction must be even and not fractional.

3. In equalizing individual assessments:

- a. If it believes an assessment to be too high, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer has appealed such assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board in which the taxpayer's reasons for asking for the reduction are made known to the board. The board does not have authority to reduce an assessment until the taxpayer has established to the satisfaction of the board that the taxpayer had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed.

- b. If it believes an assessment to be too low, the board may increase the assessment on any separate piece or parcel of real estate. The secretary of the board, by mail sent to the last-known address of the owner to whom the property was assessed, shall notify such person of the amount of increase made by the board in such assessment.

- c. The percentage of reduction or increase made by the board under this subsection in any assessment must be a whole-numbered amount and not a fractional amount.