

Introduced by

Representative Klemin

1 A BILL for an Act to amend and reenact subsection 2 of section 57-23-06 of the North Dakota
2 Century Code, relating to the hearing on an application for the abatement or refund of taxes
3 upon real property; and to provide for a legislative council study.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-23-06 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 2. At the next regular meeting of the board of county commissioners following the
8 filing of an application for abatement or, if forthcoming, at the next regular meeting
9 of the board of county commissioners following transmittal of the recommendations
10 of the governing body of the municipality, the applicant may appear, in person or
11 by a representative or attorney, and may present such evidence as may bear on
12 the application. The applicant shall furnish any additional information or evidence
13 requested by the board of county commissioners. The recommendations of the
14 governing body of the municipality in which such assessed property is located
15 must be endorsed upon or attached to every application for an abatement or
16 refund, and the board of county commissioners shall give consideration to such
17 recommendations. The board of county commissioners, by a majority vote, either
18 shall approve or reject the application, in whole or in part. If rejected, ~~a statement~~
19 ~~of the reasons for such rejection~~ in whole or in part, a written explanation of the
20 rationale for the decision, signed by the chairman of the board, must be attached
21 to the application, and a copy thereof must be mailed by the county auditor to the
22 applicant at the post-office address specified in the application.

23 **SECTION 2. LEGISLATIVE COUNCIL STUDY.** The legislative council shall consider
24 studying all aspects of improvements by special assessment and property tax assessment and

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- 1 abatements, to include a determination of the true and full value of subsidized housing for
- 2 property tax assessments, and the homestead tax valuation for senior citizens. The legislative
- 3 council shall report its findings and recommendations, together with any legislation required to
- 4 implement the recommendations, to the fifty-eighth legislative assembly.