

Introduced by

Representatives Kasper, Weiler, Wrangham

Senators Fischer, Nodland

1 A BILL for an Act to amend and reenact sections 57-09-04, 57-11-04, and 57-12-06 of the North  
2 Dakota Century Code, relating to appeals of property tax assessments; and to provide an  
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-09-04 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **57-09-04. Duties of board - Notice of right to appeal.**

8 The township board of equalization shall ascertain whether all taxable property in its  
9 township has been properly placed upon the assessment list and duly valued by the assessor.  
10 In case any real property has been omitted by inadvertence or otherwise, the board shall place  
11 the same upon the list with the true value thereof. The board shall proceed to correct the  
12 assessment so that each tract or lot of real property is entered on the assessment list at the true  
13 value thereof. The assessment of the property of any person may not be raised until such  
14 person has been notified of the intent of the board to raise the same. All complaints and  
15 grievances of residents of the township must be heard and decided by the board and it may  
16 make corrections as appear to be just. Complaints by nonresidents with reference to the  
17 assessment of any real property and complaints by others with reference to any assessment  
18 made after the meeting of the township board of equalization must be heard and determined by  
19 the county board of equalization. Within ten days after rejection of the changes urged by a  
20 complaint or grievance, the board shall provide written notice to the person who expressed the  
21 complaint or grievance regarding the person's right to appeal the board's decision to the county  
22 board of equalization and of the time and place the county board of equalization will meet for  
23 that purpose as required by section 57-12-01.

1       **SECTION 2. AMENDMENT.** Section 57-11-04 of the North Dakota Century Code is  
2 amended and reenacted as follows:

3       **57-11-04. Application for correction of assessment.**

4       During the session of the board, any person, or the attorney or agent of any person feeling  
5 aggrieved by anything in the assessment roll, may apply to the board for the correction of  
6 alleged errors in the listing or valuation of real property, and the board may correct the errors as  
7 it may deem just. Within ten days after rejection of the changes urged by a complaint or  
8 grievance, the board shall provide written notice to the person who expressed the complaint or  
9 grievance regarding the person's right to appeal the board's decision to the county board of  
10 equalization and of the time and place the county board of equalization will meet for that  
11 purpose as required by section 57-12-01.

12       **SECTION 3. AMENDMENT.** Section 57-12-06 of the North Dakota Century Code is  
13 amended and reenacted as follows:

14       **~~57-12-06. Requirements to be followed in equalizing~~Equalization of assessments**  
15 **~~between assessment districts and in equalizing between property owners among~~**  
16 **properties.**

- 17       1. The rules prescribed in section 57-12-05 apply when the board of county  
18 commissioners is equalizing assessments between the several assessment and taxing  
19 districts in the county provided that in such case, except as otherwise provided in  
20 subsection 2, the board may raise or lower the valuation of classes of property only so  
21 as to equalize the assessments as between districts.
- 22       2. Notwithstanding any other provision of this section:
- 23       a. The county board of equalization after notice to the local board of equalization  
24 may reduce the assessment on any separate piece or parcel of real estate even  
25 though such property was assessed in a city or township having a local board of  
26 equalization; provided, that the county board of equalization does not have  
27 authority to reduce any such assessment unless the owner of the property or the  
28 person to whom it was assessed first appeals to the county board of equalization,  
29 either by appearing personally or by a representative before the board or by mail  
30 or other communication to the board, in which the owner's reasons for asking for  
31 the reduction are made known to the board. The proceedings of the board shall

- 1 show the manner in which the appeal was made known to the board and the  
2 reasons for granting any reduction in any such assessment.
- 3 b. The county board of equalization after notice to the local board of equalization  
4 may increase the assessment on any separate piece or parcel of real property  
5 even though such property was assessed in a city or township having a local  
6 board of equalization; provided, that the county board of equalization does not  
7 have authority to increase any such assessment unless it first gives notice by  
8 mail to the owner of the property that such person may appear before the board  
9 on the date designated in the notice, which date must be at least five days after  
10 the mailing of the notice. The county auditor as clerk of the board shall send such  
11 notice to the person or persons concerned.
- 12 c. If the county board of equalization during the course of its equalization sessions  
13 determines that any property of any person has been listed and assessed in the  
14 wrong classification, it shall direct the county auditor to correct the listing so as to  
15 include such assessment in the correct classification.
- 16 3. The owner of any separate piece or parcel of real estate that has been assessed may  
17 appeal the assessment thereon to the state board of equalization as provided in  
18 subdivision a of subsection 3 of section 57-13-04; provided, however, that such owner  
19 has first appealed the assessment to the local equalization board of the taxing district  
20 in which the property was assessed and to the county board of equalization of the  
21 county in which the property was assessed.
- 22 4. Within ten days after rejection of the changes urged by an appeal, the county board of  
23 equalization shall provide written notice to the person who appealed an assessment to  
24 the county board of equalization regarding the person's right to appeal the board's  
25 decision to the state board of equalization and the time and place the state board of  
26 equalization will meet for that purpose as required by section 57-13-03.

27 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
28 December 31, 2010.