

Introduced by

Senators Cook, Campbell, Hogue

Representatives Belter, Headland, Owens

1 A BILL for an Act to amend and reenact sections 57-09-04, 57-11-04, and 57-12-09 of the North
2 Dakota Century Code, relating to challenges of property tax assessments and notice to property
3 owners of assessment increases; and to provide an 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.**

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.

20 If any property owner, or the attorney or agent of any property owner, presents to the board
21 an appraisal of a parcel of property owned by the person, prepared by an appraiser holding a
22 valid permit issued by the real estate appraiser qualifications and ethics board, which concludes
23 that the estimated true and full value of the parcel of property is more than five percent less
24 than the parcel's true and full value as shown on the assessment roll, the board may:

- 1 1. Accept the appraisal presented as the corrected true and full value of the parcel of
2 property;
- 3 2. Agree with the property owner, or the attorney or agent of the property owner, on a
4 corrected true and full value of the parcel of property which is between the appraisal
5 value presented and the assessment roll value; or
- 6 3. Advise the property owner, or the attorney or agent of the property owner, of the right
7 of the property owner to require a new appraisal to be conducted under the direction of
8 the state supervisor of assessments. The cost of a new appraisal under this
9 subsection must be paid in advance by the property owner. A new appraisal under this
10 subsection is final and nonappealable and is deemed to be the true and full value of
11 the parcel, but is limited to an amount not exceeding the amount shown on the
12 assessment roll.

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

15 **57-11-04. Application for correction of assessment.** During the session of the board, any
16 person, or the attorney or agent of any person feeling aggrieved by anything in the assessment
17 roll, may apply to the board for the correction of alleged errors in the listing or valuation of real
18 property, and the board may correct the errors as it may deem just.

19 If any property owner, or the attorney or agent of a property owner, presents to the board an
20 appraisal of a parcel of property owned by the person, prepared by an appraiser holding a valid
21 permit issued by the real estate appraiser qualifications and ethics board, which concludes that
22 the estimated true and full value of the parcel of property is five percent or more less than the
23 parcel's true and full value as shown on the assessment roll, the board may:

- 24 1. Accept the appraisal presented as the corrected true and full value of the parcel of
25 property;
- 26 2. Agree with the property owner, or the attorney or agent of the property owner, on a
27 corrected true and full value of the parcel of property which is between the appraisal
28 value presented and the assessment roll value; or
- 29 3. Advise the property owner, or the attorney or agent of the property owner, of the right
30 of the property owner to require a new appraisal to be arranged and conducted under
31 the direction of the state supervisor of assessments. The cost of a new appraisal

1 under this subsection must be paid in advance by the property owner. A new appraisal
2 under this subsection is final and nonappealable and is deemed to be the true and full
3 value of the parcel, but may not exceed the amount originally shown on the
4 assessment roll.

5 **SECTION 3. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-12-09. Notice of increased assessment to real estate owner.**

8 When any assessor has increased the true and full valuation of any lot or tract of land
9 including any improvements thereon by ~~three~~one thousand five hundred dollars or more and to
10 ~~ten~~five percent or more than the amount of the last assessment, written notice of the amount of
11 increase and the amount of the last assessment must be delivered in writing by the assessor to
12 the property owner, mailed in writing to the property owner at the property owner's last-known
13 address, or provided to the property owner by electronic mail directed with verification of receipt
14 to an electronic mail address at which the property owner has consented to receive notice.
15 Delivery of notice to a property owner under this section must be completed not fewer than
16 fifteen days before the meeting of the local equalization board. The tax commissioner shall
17 prescribe suitable forms for this notice and the notice must show the true and full value as
18 defined by law of the property, including improvements, that the assessor used in making the
19 assessment for the current year and for the year in which the last assessment was made and
20 must also show the date prescribed by law for the meeting of the local equalization board of the
21 assessment district in which the property is located and the meeting date of the county
22 equalization board. The notice must be mailed or delivered at the expense of the assessment
23 district for which the assessor is employed.

24 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
25 December 31, 2013.