

**CHAPTER 57-09
TOWNSHIP BOARD OF EQUALIZATION**

57-09-01. Membership of board - Meeting.

1. The township board of equalization consists of the members of the board of supervisors of each township, and the township clerk shall act as clerk of the board. The board shall meet in April each year at the usual place of meeting of the township board of supervisors.
2. If the same person performs the duties of assessor for two or more townships or cities, the township clerk may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each township board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the township clerk at least ten days before the meeting.

57-09-02. Duties of clerk.

The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-03. Notice of meeting to be posted.

Repealed by S.L. 1959, ch. 363, § 1.

57-09-04. Duties of board.

The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

57-09-05. Quorum - Time for completing equalization.

Any two members of a three-member board of equalization and any three members of a five-member board of equalization are authorized to act at the meeting of the board and they may adjourn from day to day, but the equalization must be completed within ten days.

57-09-06. Assessor's statement and return to auditor.

The assessor shall add and note the amount of each column in the assessor's assessment books after making the corrections ordered by the township board of equalization. The assessor also shall make in each book a tabular statement showing the footings of the several columns on the page and shall add and set down under the respective headings the total amount of the several columns. On or before the second Monday in May in each year, the assessor shall make returns to the county auditor of the assessment books, and shall deliver the lists and statements of all persons assessed, all of which must be filed and preserved in the office of the county auditor. The returns must be verified by the assessor's affidavit substantially in the following form:

STATE OF NORTH DAKOTA)
) ss.
County of)

I, _____, assessor of _____, swear that the book to which this is attached contains a full list of all property subject to taxation in _____ so far as I have been able to ascertain, and that the assessed value set down in the columns opposite the several kinds and descriptions of property in each case is fifty percent of the true and full value of the property, to the best of my knowledge and belief, except where and as corrected by the township board of equalization, and that the footings of the several columns in the book, and the tabular statement returned herewith, are correct, as I verily believe.

Subscribed and sworn to before me on _____, _____.

Assessor

Auditor of _____
County, North Dakota