CHAPTER 11-10.1
COUNTY DIRECTOR OF TAX EQUALIZATION

11-10.1-01. County director of tax equalization.

1. The board of county commissioners of each county shall appoint a county director of tax equalization who must be experienced in assessment and equalization procedures and techniques, and who holds a current certification as a class I assessor issued by the state supervisor of assessments.
2. The board of county commissioners may appoint a county director of tax equalization on a probationary basis who does not hold a current certification as a class I assessor, if the board deems the individual qualified to act as county director of tax equalization by virtue of education, training, experience, and willingness to obtain certification as a class I assessor. The appointment must be for a term of not more than two years. Any person receiving a probationary appointment who does not obtain certification as a class I assessor within two years from the appointment is not eligible for re-appointment.
3. The county director of tax equalization shall serve at the pleasure of the board of county commissioners and may be employed on a full-time or part-time basis. Vacancies in the office of county director of tax equalization must be filled in the same manner as the original appointment.

11-10.1-02. Bond - Oath of office.

Each county director of tax equalization or deputy, before performing the duties of office, shall take and subscribe the oath required of public officials and shall give bond in a sum as may be prescribed by the board of county commissioners for the faithful performance of the duties of the office. County directors of tax equalization and their deputies must be bonded through the state bonding fund.

11-10.1-03. Deputies - Clerks.

The county director of tax equalization, within budgetary limits prescribed by the board of county commissioners, may appoint full-time or part-time deputies and clerks as may be necessary for the proper performance of the duties of the office and they shall receive such compensation as may be authorized by the board of county commissioners.

11-10.1-04. Payment of expenses.

A county director of tax equalization and any deputies or clerks shall receive mileage as provided in section 11-10-15 and their actual and necessary traveling expenses at the rate and in the same manner as provided for other county officials. The board of county commissioners shall furnish to the county director of tax equalization and the staff suitable office space and supplies as may be necessary for the proper discharge of the duties of the office. The salary and expenses of the county director of tax equalization, and any deputies or clerks, and the expense of the office must be paid from the general fund of the county.

11-10.1-05. Powers and duties of county director of tax equalization - Qualifications of assessors.

1. The county director of tax equalization has the power, duty, and responsibility to call upon and confer with assessors in the county and to assist them in the preparation and proper use of land maps and property record cards, preparation of assessment books, changes in assessment laws and rules, determination of proper standards of value, use of proper classifications of property, determination of what property qualifies as exempt from property taxes, and authority to require attendance at meetings, to promote uniform assessment of all real property in the county.
2. Any city with a population of under five thousand or township may, by resolution of its governing body, retain an assessor who is certified or eligible to be certified as a class II assessor who shall retain the powers, duties, and responsibilities of the office.

Any city with a population of five thousand or greater may, by resolution of its governing body, retain an assessor who is certified or eligible to be certified as a class I assessor who shall retain the powers, duties, and responsibilities of the office. A person may not serve as an assessor for longer than twenty-four months before being certified by the state supervisor of assessments as having met the minimum requirements. The expenses of the city or township assessors must be paid by the city or township exercising this option.

3. The county director of tax equalization shall supervise all individuals performing assessor services in the county and arrange for the assessment of property within the county, except within the jurisdiction of a city or township in which the governing body retains a certified class I or class II assessor.
4. Any city or township that does not retain a certified class I or class II assessor shall utilize the certified assessor of the county in which the city or township is located. The county commission may require the city or township to reimburse the county for the expenses incurred in assessing the property of that city or township.
5. Any assessment made by an assessor who is not currently certified must be reviewed and approved by a certified assessor, prior to the township or city board of equalization annual meeting. The cost of the assessment review must be paid by the township or city having jurisdiction over the assessment at the same rate as paid to a special assessor in section 57-14-08.

11-10.1-06. Assumption of certain duties by county director of tax equalization.

The county director of tax equalization shall succeed to all the powers and duties of the county auditor pertaining to the administration and enforcement of the mobile homes tax prescribed in chapter 57-55, assist the county auditor in preparation of assessment lists for taxing purposes and in the correction and omission procedures as defined in chapter 57-14, assist local equalization boards and assessors by providing information and instruction in the use of all methods and procedures to obtain uniform property assessments, and spot check all property assessments.

11-10.1-07. Joint county director of tax equalization - County directors may also be city assessors or township assessors.

The respective boards of county commissioners of two or more counties may by agreement and resolutions of the respective boards of county commissioners employ a joint county director of tax equalization who shall act as county director of tax equalization for each of the counties participating in the agreement. The salary and expense of the joint county director of tax equalization and that of the office and staff must be prorated among the counties participating in accordance with the assessed valuation of the counties concerned or upon any other basis as may be agreed upon by the respective boards of county commissioners. The respective boards of county commissioners, acting jointly, shall appoint the joint county director of tax equalization on the same basis and in the same manner as a county director of tax equalization may be appointed for a single county. The joint county director of tax equalization may be discharged upon the resolution of the board of county commissioners of any county participating in the agreement. Any participating county may withdraw from the joint agreement upon resolution of the board of county commissioners and by giving written notice to the boards of county commissioners of the other participating counties at least ninety days in advance of July first of the year of withdrawal. The joint county director of tax equalization shall have all the powers and duties of the county director of tax equalization of a single county and shall keep all records of assessment for each county entirely separate from the records of other counties served by the joint county director of tax equalization. The governing boards of a county and of any city, or any township, may by agreement and resolutions of the respective boards employ a joint county director of tax equalization and city or township assessor.