

PROPERTY TAXPAYER BILL OF RIGHTS PROVISIONS OF OTHER STATES COMPARED TO NORTH DAKOTA LAW

This memorandum is intended to contrast provisions of property taxpayer bill of rights provisions in other states with comparable North Dakota law. It is important to note that other states' property tax assessment and levy timeframes differ from North Dakota provisions and these timeframes generally control the amount of time available for notice, hearings, appeals, and other stages allowing taxpayer participation in the process.

Attached as an appendix is the portion of the taxpayer bill of rights as prepared by the office of the

North Dakota State Tax Commissioner which relates to property taxes. The attachment presents a good summary of the opportunities for taxpayer appeals of property tax assessment and imposition decisions. It is important to note that taxpayers are not entitled to notice of assessments unless the assessment increase is large enough to trigger the notice requirement under North Dakota Century Code (NDCC) Section 57-12-09. Therefore, the informal appeal method is not available to most taxpayers unless they request valuation information from the assessor.

Property Taxpayer Bill of Rights Provisions of Other States	Comparable North Dakota Provisions
Mailed notice of current assessment (Fla. 192.0105, 200.69) Mailed notice of any increased assessment (Ark. 26-23-202) Mailed notice of any increased assessment (N.Y. Real Property Tax 510) Mailed notice of reassessment (Md. Tax-Property 8-401)	Mailed notice of assessment increase of 15% or more but not if increase is less than \$3,000 (NDCC Section 57-12-09)
Right to informal conference with assessors (Fla. 194.011) Right to meet with assessor to review valuation and assessor is required to conduct informal hearings after normal business hours at least one day per week (Ark. 26-23-203) Assessor must be available to consider objections or complaints of taxpayers (N.Y. Real Property Tax 511)	None
Notice of right to petition to Value Adjustment Board (Fla. 200.069) Notice of right to appeal and procedures on appeal to Equalization Board (Ark. 26-23-202) Notice of right to contest assessment before Board of Assessment Review (N.Y. Real Property Tax 510) Notice of right to appeal assessment and right to have appeal hearing by telephone (Md. Tax-Property 8-401)	None
Notice of property value last year and this year, taxes in dollars and mill rates last year and this year for each taxing district, and what the taxpayer's taxes will be this year if taxing district does not increase its property tax levy and when each taxing district will meet to finalize its levy (Fla. 200.069) Dollar amount of taxpayer's bill for each taxing district, mill rate of each taxing district, percentage of full value of the property that each mill rate levy represents, percentage of full value of the property the sum of all mill levies represents, and total dollar amount of all taxes (Ark. 23-26-206) Notice of the data used to calculate the taxes due, assessed value of any exemptions, taxable assessed value of the property, tax rate (mill levy) for each taxing purpose, amount in dollars levied for each taxing purpose and the percentage increase or decrease from last year, and an explanation of any abbreviations or technical terms used in the statement (N.Y. PTBR)	Tax statements must include the dollar amount of true and full valuation and the total mill levy applicable (NDCC Section 57-20-07.1)
Right to obtain, at no charge, the assessment worksheet for taxpayer's own property and the sales analysis for the area and, for a reasonable fee, copies of assessment worksheets for similar property (Md. Tax-Property 1-402)	None
Assessor aggrieved by action of county equalization board may appeal to county court (Ark. 26-37-318)	None