

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Kasper

1 A BILL for an Act to create and enact section 57-15-01.2, a new section to chapter 57-20, two
2 new subdivisions to subsection 1 of section 57-38-01.2, and two new subdivisions to
3 subsection 2 of section 57-38-30.3 of the North Dakota Century Code, relating to property tax
4 levy increase limitations, a property tax relief credit and an income tax deduction for special
5 assessments; to amend and reenact sections 11-09.1-04 and 40-05.1-05, subsection 15 of
6 section 57-02-01 and sections 57-02-11, 57-02-27, 57-04-09, 57-11-04, 57-12-05, 57-12-06,
7 57-12-09, 57-20-07.1, 57-20-09, 57-23-04, 57-23-06, and 57-32-03 of the North Dakota Century
8 Code, relating to home rule authority, property tax increase limitations and determination of true
9 and full value, notice of assessment increases for property tax purposes, appeals of property
10 tax assessments, contents of property tax statements, and the discount for early payment of
11 property taxes; to provide an appropriation; and to provide an effective date.

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

13 **SECTION 1. AMENDMENT.** Section 11-09.1-04 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **11-09.1-04. Ratification by majority vote - Supersession of existing charter and**
16 **conflicting state laws - Filing of copies of new charter.** If a majority of the qualified electors
17 voting on the charter at the election vote in favor of the home rule charter, it is ratified and
18 becomes the organic law of the county on the first day of January or July next following the
19 election, and extends to all its county matters. The charter and the ordinances made pursuant
20 to the charter in county matters must be liberally construed to supersede within the territorial
21 limits and jurisdiction of the county any conflicting state law except for any state law as it
22 applies to cities or any power of a city to govern its own affairs, without the consent of the
23 governing body of the city. The charter may not authorize the enactment of ordinances to
24 diminish the authority of a board of supervisors of a township or to change the structure of

1 township government in any organized civil township, without the consent of the board of
2 supervisors of the township. ~~No~~ A charter or ordinance of a home rule county shall may not
3 supersede section 49-22-16 or any provision of state law relating to property tax assessments,
4 levy limitations, exemptions, credits, definitions, administration, or enforcement. One copy of
5 the charter as ratified and approved must be filed with the secretary of state; one with the
6 recorder for the county, unless the board of county commissioners designates a different
7 official; and one with the auditor of the county to remain as a part of its permanent records.
8 Courts shall take judicial notice of the charter.

9 **SECTION 2. AMENDMENT.** Section 40-05.1-05 of the North Dakota Century Code is
10 amended and reenacted as follows:

11 **40-05.1-05. Ratification by majority vote - Supersession of existing charter and**
12 **state laws in conflict therewith - Filing of copies of new charter.** If a majority of the
13 qualified voters voting on the charter at the election vote in favor of the home rule charter, the
14 charter is ratified and is the organic law of the city, and extends to all its local and city matters.
15 The charter and the ordinances made pursuant to the charter in such matters supersede within
16 the territorial limits and other jurisdiction of the city any law of the state in conflict with the
17 charter and ordinances and must be liberally construed for such purposes. A charter or
18 ordinance of a home rule city may not supersede any provision of state law relating to property
19 tax assessments, levy limitations, exemptions, credits, definitions, administration, or
20 enforcement. One copy of the charter ratified and approved must be filed with the secretary of
21 state and one with the auditor of the city to remain as a part of its permanent records.
22 Thereupon the courts shall take judicial notice of the new charter.

23 **SECTION 3. AMENDMENT.** Subsection 15 of section 57-02-01 of the North Dakota
24 Century Code is amended and reenacted as follows:

25 15. "True and full value" means the value determined by considering the earning or
26 productive capacity, if any, the market value, if any, and all other matters that affect
27 the actual value of the property to be assessed. ~~This shall include, for~~ The relative
28 age and location of residential property must be considered in determination of
29 market value. For purposes of arriving at the true and full value of property used
30 for agricultural purposes, factors to consider include the schedule of modifiers of
31 the county, farm rentals, soil capability, soil productivity, and soils analysis. "True

1 and full value" does not include any portion of the value or cost of improvements by
2 special assessment unless the assessor has supporting evidence of an equivalent
3 market value increase as shown by sales of property subject to those special
4 assessments.

5 **SECTION 4. AMENDMENT.** Section 57-02-11 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-02-11. Listing of property - Assessment thereof - Limitations.** Property must be
8 listed and assessed as follows:

9 1. All real property subject to taxation must be listed and assessed every year with
10 reference to its value, on February first of that year.

11 2. Notwithstanding any other provision of law, the taxable valuation of real property
12 may not be increased by more than two percent from its taxable valuation from the
13 previous taxable year unless:

14 a. Improvements have been made on the property which were not subject to
15 assessment in the previous taxable year, in which case the taxable valuation
16 of the property, without the improvements, from the previous taxable year may
17 not be increased by more than two percent and the taxable valuation of the
18 improvements may be added. For purposes of this subdivision, "taxable
19 valuation of the improvements" means the value determined by comparison
20 with taxable valuation of comparable property except:

21 (1) If the owner of the land on which the improvements are located is the
22 builder, or serves as the prime contractor, of the improvements and
23 provides the assessor credible evidence of the owner's cost of the
24 improvements, the taxable valuation of the improvements may not
25 exceed four and one-half percent of that cost for residential property
26 and five percent of that cost for other property.

27 (2) If the owner of the land on which the improvements are located has
28 contracted for construction or placement of the improvements and
29 provides the assessor credible evidence of the contract cost to the
30 owner, the taxable valuation of the improvements may not exceed four

1 and one-half percent of that cost for residential property and five
2 percent of that cost for other property.

3 b. The classification of the property has changed from the previous taxable year.

4 3. Whenever after the first day of February and before the first day of April in any
5 year, it is made to appear to the assessor by the oath of the owner that any
6 building, structure, or other improvement, or tangible personal property, which is
7 listed for taxation for the current year has been destroyed or injured by fire, flood,
8 or tornado, the assessor shall investigate the matter and deduct from the valuation
9 of the property of the owner of such destroyed property an amount which in the
10 assessor's judgment fairly represents such deduction as should be made.

11 **SECTION 5. AMENDMENT.** Section 57-02-27 of the North Dakota Century Code is
12 amended and reenacted as follows:

13 **57-02-27. Property to be valued at a percentage of assessed value - Classification**
14 **of property - Limitation on valuation of annexed agricultural lands.** All property subject to
15 taxation based on the value thereof must be valued as follows:

- 16 1. All residential property to be valued at nine percent of assessed value. If any
17 property is used for both residential and nonresidential purposes, the valuation
18 must be prorated accordingly.
- 19 2. All agricultural property to be valued at ten percent of assessed value as
20 determined pursuant to section 57-02-27.2.
- 21 3. All commercial property to be valued at ten percent of assessed value.
- 22 4. All centrally assessed property to be valued at ten percent of assessed value
23 except as provided in section 57-06-14.1.

24 The resulting amounts must be known as the taxable valuation. However, taxable valuation of
25 property may not be increased by more than two percent from the taxable valuation of the
26 property from the previous taxable year, except under the conditions in subsection 2 of section
27 57-02-11. In determining the assessed value of real and personal property, except agricultural
28 property, the assessor may not adopt a lower or different standard of value because the same
29 is to serve as a basis of taxation, nor may the assessor adopt as a criterion of value the price at
30 which said property would sell at auction, or at forced sale, or in the aggregate with all the
31 property in the town or district, but the assessor shall value each article or description by itself,

1 and at such sum or price as the assessor believes the same to be fairly worth in money. In
2 assessing any tract or lot of real property, there must be determined the value of the land,
3 exclusive of improvements, and the value of all taxable improvements and structures thereon,
4 and the aggregate value of the property, including all taxable structures and other
5 improvements, excluding the value of crops growing upon cultivated lands. In valuing any real
6 property upon which there is a coal or other mine, or stone or other quarry, the same must be
7 valued at such a price as such property, including the mine or quarry, would sell for at a fair
8 voluntary sale for cash. Agricultural lands within the corporate limits of a city which are not
9 platted constitute agricultural property and must be so classified and valued for ad valorem
10 property tax purposes until such lands are put to another use. Agricultural lands, whether within
11 the corporate limits of a city or not, which were platted and assessed as agricultural property
12 prior to March 30, 1981, must be assessed as agricultural property for ad valorem property tax
13 purposes until put to another use. Such valuation must be uniform with the valuation of
14 adjoining unannexed agricultural land.

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

17 **57-09-04. Duties of board - Notice of right to appeal.** The township board of
18 equalization shall ascertain whether all taxable property in its township has been properly
19 placed upon the assessment list and duly valued by the assessor. In case any real property
20 has been omitted by inadvertence or otherwise, the board shall place the same upon the list
21 with the true value thereof. The board shall proceed to correct the assessment so that each
22 tract or lot of real property is entered on the assessment list at the true value thereof. The
23 assessment of the property of any person may not be raised until such person has been notified
24 of the intent of the board to raise the same. All complaints and grievances of residents of the
25 township must be heard and decided by the board and it may make corrections as appear to be
26 just. Complaints by nonresidents with reference to the assessment of any real property and
27 complaints by others with reference to any assessment made after the meeting of the township
28 board of equalization must be heard and determined by the county board of equalization. The
29 board shall advise any person who has expressed a complaint or grievance to the board
30 regarding a property assessment of the person's right to appeal the board's decision to their

1 county board of equalization and of the time and place the county board of equalization will
2 meet for that purpose as required by section 57-12-01.

3 **SECTION 7. AMENDMENT.** Section 57-11-04 of the North Dakota Century Code is
4 amended and reenacted as follows:

5 **57-11-04. Application for correction of assessment.** During the session of the
6 board, any person, or the attorney or agent of any person feeling aggrieved by anything in the
7 assessment roll, may apply to the board for the correction of alleged errors in the listing or
8 valuation of real property, and the board may correct the errors as it may deem just. The board
9 shall advise any person who has expressed a complaint or grievance to the board regarding a
10 property assessment of the person's right to appeal the board's decision to the county board of
11 equalization and of the time and place the county board of equalization will meet for that
12 purpose as required by section 57-12-01.

13 **SECTION 8. AMENDMENT.** Section 57-12-05 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **57-12-05. ~~Requirements to be followed in equalization~~ Equalization of individual**
16 **assessments.** The county board of equalization, when equalizing individual assessments,
17 shall observe the following rules:

- 18 1. The valuation of each tract or lot of real property which is returned below its true
19 and full value must be raised to the sum believed by such board to be the true and
20 full value thereof.
- 21 2. The valuation of each tract or lot of real property which, in the opinion of the board,
22 is returned above its true and full value must be reduced to such sum as is
23 believed to be the true and full value thereof.
- 24 3. The board may not make any adjustment in taxable valuation of property which
25 would exceed the limitations of subsection 2 of section 57-02-11 or 57-02-27.

26 **SECTION 9. AMENDMENT.** Section 57-12-06 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **57-12-06. ~~Requirements to be followed in equalizing~~ Equalization of assessments**
29 **between assessment districts and ~~in equalizing between property owners among~~**
30 **properties.**

- 1 1. The rules prescribed in section 57-12-05 apply when the board of county
2 commissioners is equalizing assessments between the several assessment and
3 taxing districts in the county provided that in such case, except as otherwise
4 provided in subsection 2, the board may raise or lower the valuation of classes of
5 property only so as to equalize the assessments as between districts.
- 6 2. Notwithstanding any other provision of this section:
- 7 a. The county board of equalization after notice to the local board of equalization
8 may reduce the assessment on any separate piece or parcel of real estate
9 even though such property was assessed in a city or township having a local
10 board of equalization; provided, that the county board of equalization does not
11 have authority to reduce any such assessment unless the owner of the
12 property or the person to whom it was assessed first appeals to the county
13 board of equalization, either by appearing personally or by a representative
14 before the board or by mail or other communication to the board, in which the
15 owner's reasons for asking for the reduction are made known to the board.
16 The proceedings of the board shall show the manner in which the appeal was
17 made known to the board and the reasons for granting any reduction in any
18 such assessment.
- 19 b. The county board of equalization after notice to the local board of equalization
20 may increase the assessment on any separate piece or parcel of real property
21 even though such property was assessed in a city or township having a local
22 board of equalization; provided, that the county board of equalization does not
23 have authority to increase any such assessment unless it first gives notice by
24 mail to the owner of the property that such person may appear before the
25 board on the date designated in the notice, which date must be at least five
26 days after the mailing of the notice. The county auditor as clerk of the board
27 shall send such notice to the person or persons concerned.
- 28 c. If the county board of equalization during the course of its equalization
29 sessions determines that any property of any person has been listed and
30 assessed in the wrong classification, it shall direct the county auditor to

1 correct the listing so as to include such assessment in the correct
2 classification.

3 3. The owner of any separate piece or parcel of real estate that has been assessed
4 may appeal the assessment thereon to the state board of equalization as provided
5 in subdivision a of subsection 3 of section 57-13-04; provided, however, that such
6 owner has first appealed the assessment to the local equalization board of the
7 taxing district in which the property was assessed and to the county board of
8 equalization of the county in which the property was assessed.

9 4. The county board of equalization shall advise any person who has appealed an
10 assessment to the board of county board of equalization of the person's right to
11 appeal the board's decision to the state board of equalization and the time and
12 place the state board of equalization will meet for that purpose as required by
13 section 57-13-03.

14 **SECTION 10. AMENDMENT.** Section 57-12-09 of the North Dakota Century Code is
15 amended and reenacted as follows:

16 **57-12-09. Notice of increased assessment to real estate owner.** When any
17 assessor has increased the true and full valuation of any lot or tract of land or any
18 improvements thereon to more than ~~ten~~ five percent more than the amount of the last
19 assessment, notice of the amount of increase over the last assessment and the amount of the
20 last assessment must be delivered in writing by the assessor to the property owner, mailed in
21 writing to the property owner at the property owner's last-known address, or provided to the
22 property owner by electronic mail directed with verification of receipt to an electronic mail
23 address at which the property owner has consented to receive notice. Delivery of notice to a
24 property owner under this section must be completed not fewer than ~~fifteen~~ twenty days before
25 the meeting of the local equalization board. The tax commissioner shall prescribe suitable
26 forms for this notice and the notice must show the true and full value as defined by law of the
27 property, including improvements, that the assessor used in making the assessment for the
28 current year and for the year in which the last assessment was made and must also show the
29 date prescribed by law for the meeting of the local equalization board of the assessment district
30 in which the property is located and the meeting date of the county equalization board. The

1 notice must be mailed or delivered at the expense of the assessment district for which the
2 assessor is employed.

3 **SECTION 11.** Section 57-15-01.2 of the North Dakota Century Code is created and
4 enacted as follows:

5 **57-15-01.2. Limitation on levies by taxing districts.**

6 1. Notwithstanding that a taxing district may have unused or excess levy authority
7 under any other provision of law, this section limits that authority. This section may
8 not be interpreted as authority to increase any levy limitation otherwise provided by
9 law and may only be applied to limit any unused or excess levy authority that a
10 taxing district may otherwise be entitled to use. Property taxes in dollars levied by
11 a taxing district may not exceed the amount levied in dollars by that taxing district
12 against taxable property in that taxing district in the preceding taxable year by more
13 than four percent or the percentage change in the midwest region consumer price
14 index, United States department of labor bureau of labor statistics, during the most
15 recently completed calendar year, whichever is greater, except:

16 a. When improvements to property have been made which were not taxable in
17 the previous taxable year, the additional taxable valuation attributable to the
18 improvements is taxable without regard to the limitation under this subsection.
19 However, if on that property there are improvements that have not previously
20 been taxable, the limitation on the true and full valuation of the improvements
21 under subdivision a of subsection 2 of section 57-02-11 applies to those
22 improvements.

23 b. When a property tax exemption existed in the previous taxable year which
24 has been reduced or does not exist, the portion of the taxable valuation of the
25 property which is no longer exempt is not subject to the limitation in this
26 subsection.

27 c. When temporary mill levy increases authorized by the electors of the taxing
28 district or mill levies authorized by state law existed in the previous taxable
29 year but are no longer applicable or have been reduced, the amount levied in
30 dollars in the previous taxable year by the taxing district must be adjusted to
31 reflect the expired temporary mill levy increases and the reduced or

1 eliminated mill levies authorized by state law before the percentage increase
2 allowable under this subsection is applied.

3 2. The limitation under subsection 1 does not apply to:

4 a. New or increased mill levies authorized by state law or the electors of the
5 taxing district which did not exist in the previous taxable year.

6 b. Any irrevocable tax to pay bonded indebtedness levied under section 16 of
7 article X of the Constitution of North Dakota.

8 3. The mill rate applied to property that was not taxed in the previous taxable year
9 may not exceed the mill rate determined by law for the current taxable year for
10 property that was taxed in the previous taxable year.

11 4. Application of this section may be suspended and additional levy authority
12 approved for a taxing district upon approval by sixty percent or more of the
13 qualified electors of the taxing district voting on the question at a regular or special
14 election of the taxing district.

15 **SECTION 12 AMENDMENT.** Section 57-20-07.1 of the North Dakota Century Code is
16 amended and reenacted as follows:

17 **57-20-07.1. County treasurer to mail real Real estate tax statement mailing and**
18 **contents.** On or before December twenty-sixth of each year, the county treasurer shall mail a
19 real estate tax statement to the owner of each parcel of real property at the owner's last-known
20 address. The statement must be provided in a manner that allows the taxpayer to retain a
21 printed record of the obligation for payment of taxes and special assessments as provided in
22 the statement. If a parcel of real property is owned by more than one individual, the county
23 treasurer shall send only one statement to one of the owners of that property. Additional copies
24 of the tax statement will be sent to the other owners upon their request and the furnishing of
25 their names and addresses to the county treasurer. The tax statement must include a dollar
26 valuation of the true and full value as defined by law of the property and the total mill levy
27 applicable. The tax statement must include, or be accompanied by a separate sheet, with ~~three~~
28 four columns showing, for the taxable year to which the tax statement applies and the ~~two~~ three
29 immediately preceding taxable years, the property tax levy in dollars against the parcel by the
30 county and school district and any city or township that levied taxes against the parcel. Failure

1 of an owner to receive a statement will not relieve that owner of liability, nor extend the discount
2 privilege past the February fifteenth deadline.

3 **SECTION 13.** A new section to chapter 57-20 of the North Dakota Century Code is
4 created and enacted as follows:

5 **State-paid property tax relief credit.**

6 1. The owner of a parcel of taxable residential, agricultural, or commercial property, or
7 property containing one or more of those classifications of taxable property, is
8 entitled to a credit against property taxes levied against that property.

9 a. Residential property qualifies for the credit under this section only if it is
10 owned and occupied by a person as that person's homestead. Agricultural or
11 commercial property qualifies for the credit under this section only if the
12 majority of the ownership interest in that property, including ownership by a
13 corporation or passthrough entity, belongs to individuals whose homesteads
14 are in this state. Property held by an estate qualifies for the credit under this
15 section if, at the time of death, the decedent met the qualifications of this
16 section.

17 b. The credit applies to the total amount of property taxes in dollars levied
18 against the taxable value of the property. The credit is equal to:

19 (1) Sixteen percent of property taxes in dollars levied against residential
20 property; or

21 (2) Eight percent of property taxes in dollars levied against agricultural or
22 commercial property.

23 c. If a parcel of property contains residential property and agricultural or
24 commercial property, or residential and both agricultural and commercial
25 property, the county treasurer shall allow the credit in the appropriate
26 percentage under subdivision a against property taxes in dollars levied
27 against each classification of property on the parcel.

28 d. The credit under this section is not available to the owner of a parcel of
29 property against which there are unpaid delinquent property taxes.

30 2. The owner of railroad property assessed by the state board of equalization under
31 chapter 57-05 is entitled to a credit against property taxes levied within each

- 1 county against that property in the amount of eight percent of property taxes in
2 dollars levied against that property.
- 3 3. The owner of operative property of an air carrier transportation company assessed
4 and taxed under chapter 57-32 is entitled to a credit in the amount of eight percent
5 of taxes in dollars levied against that property. The tax commissioner shall
6 determine the total amount of credits under this subsection and certify the amount
7 to the state treasurer for transfer from the general fund to the air transportation
8 fund. The credit for each air transportation company must be allocated to each city
9 or municipal airport authority where that company makes regularly scheduled
10 landings, in the same manner as the tax collected from that company is allocated.
- 11 4. The owner of property assessed by the state board of equalization under chapter
12 57-06 is entitled to a credit against property taxes levied within each county against
13 that property in the amount of eight percent of property taxes in dollars levied
14 against that property.
- 15 5. The tax commissioner shall determine the total amount of credits under
16 subsections 1 and 2 for each county from the abstract of the tax list filed by the
17 county auditor under section 57-20-04, as audited and corrected by the tax
18 commissioner. The tax commissioner shall certify to the state treasurer for
19 payment, by June first following receipt of the abstract of the tax list, the amount
20 determined for each county under this subsection. No penalty or interest applies to
21 any state payment under this section, regardless of when the payment is made.
- 22 6. Upon receipt of the payment from the state treasurer under subsection 4, the
23 county treasurer shall apportion and distribute the payment to the county and the
24 taxing districts in the county on the basis on which the general real estate tax for
25 the preceding year is apportioned and distributed.
- 26 7. After payments to counties under subsection 4 have been made, the tax
27 commissioner shall certify to the state treasurer as necessary any supplemental
28 amounts payable to counties or the air transportation fund or any amounts that
29 must be returned by counties or returned from the air transportation fund for
30 deposit in the state general fund to correct any errors in payments or reflect any
31 abatement or compromise of taxes, court-ordered tax reduction or increase, or levy

1 of taxes against omitted property. The county auditor shall provide any
2 supplemental information requested by the tax commissioner after submission of
3 the abstract of the tax list. The county treasurer shall apply to the tax
4 commissioner for any supplemental payments to which the county treasurer
5 believes the county is entitled.

6 8. Notwithstanding any other provision of law, the property tax credit under this
7 section does not apply to any property subject to payments or taxes in lieu of
8 personal or real property taxes.

9 9. Total expenditures by the state for credits under this section may not exceed
10 seventy-five million dollars for any taxable year. If the amounts determined under
11 this section exceed this limitation, the amounts determined must be prorated
12 accordingly.

13 **SECTION 14. AMENDMENT.** Section 57-20-09 of the North Dakota Century Code is
14 amended and reenacted as follows:

15 **57-20-09. Discount for early payment of tax.** Except as provided in section
16 57-20-21.1, the county treasurer shall allow a five percent discount to all taxpayers who shall
17 pay all of the real estate taxes levied on any tract or parcel of real property in any one year in
18 full on or before February fifteenth prior to the date of delinquency. Such discount applies, after
19 deduction of any credit allowed under section 13 of this Act, to the net remaining amount of all
20 general real estate taxes levied for state, county, city, township, school district, fire district, park
21 district, and any other taxing districts but does not apply to personal property taxes or special
22 assessment installments. Whenever the board of county commissioners, by resolution,
23 determines that an emergency exists in the county by virtue of weather or other catastrophe, it
24 may extend the discount period for an additional thirty days.

25 **SECTION 15. AMENDMENT.** Section 57-23-04 of the North Dakota Century Code is
26 amended and reenacted as follows:

27 **57-23-04. County commissioners may abate or refund taxes.**

28 1. Upon application filed in the office of the county auditor on or before November first
29 of the year following the year in which the tax becomes delinquent, as in this
30 chapter provided, the board of county commissioners may abate or refund, in
31 whole or in part, any assessment or tax upon real property, in the following cases:

- 1 a. When an error has been made in any identifying entry or description of the
2 property, in entering the valuation thereof, or in the extension of the tax, to the
3 injury of the complainant.
- 4 b. When improvements on any real property were considered or included in the
5 valuation thereof which did not exist thereon at the time fixed by law for
6 making the assessment.
- 7 c. When the complainant, or the property, is exempt from the tax.
- 8 d. When the complainant had no taxable interest in the property assessed
9 against the complainant at the time fixed by law for making the assessment.
- 10 e. When taxes have been erroneously paid, or errors made in noting payment,
11 or in issuing receipts therefor.
- 12 f. When the same property has been assessed against the complainant more
13 than once in the same year, and the complainant produces satisfactory
14 evidence that the tax thereon for such year has been paid.
- 15 g. When any building, mobile home, structure, or other improvement has been
16 destroyed or damaged by fire, flood, tornado, or other natural disaster, the
17 abatement or refund must be granted only for that part of the year remaining
18 after the property was damaged or destroyed.
- 19 h. When the assessment on the complainant's property is invalid, inequitable, or
20 unjust.
- 21 2. An application for refund of taxes paid with respect to any part of an assessment
22 abated under this section must be granted, regardless of whether or not such taxes
23 were paid under protest, oral or written.
- 24 3. Any person aggrieved by any decision of the board of county commissioners may
25 appeal in the manner provided by law.

26 **SECTION 16. AMENDMENT.** Section 57-23-06 of the North Dakota Century Code is
27 amended and reenacted as follows:

28 **57-23-06. Hearing on application.**

- 29 1. Within ten days after receiving an application for abatement, the city auditor or the
30 township clerk shall give the applicant a notice of a hearing to be held before the
31 governing body of the city or township, or such other committee as it may

1 designate, in which the assessed property is located. Said hearing must be set for
2 no more than sixty days after the date of the notice of hearing, and in any event,
3 must be held before the recommendations provided for in subsection 2 are made.
4 The applicant may waive, in writing, the hearing before such governing body or
5 designated committee at any time before the hearing. Any recommendations
6 provided for in subsection 2 must be transmitted to the county auditor no more than
7 thirty days after the date set for the hearing. The provisions of this subsection do
8 not apply to applications for abatement pursuant to section 57-02-08.2.

9 2. At the next regular meeting of the board of county commissioners following the
10 filing of an application for abatement or, if forthcoming, at the next regular meeting
11 of the board of county commissioners following transmittal of the recommendations
12 of the governing body of the municipality, the applicant may appear, in person or
13 by a representative or attorney, and may present such evidence as may bear on
14 the application. The applicant shall furnish any additional information or evidence
15 requested by the board of county commissioners. The recommendations of the
16 governing body of the municipality in which such assessed property is located must
17 be endorsed upon or attached to every application for an abatement or refund, and
18 the board of county commissioners shall give consideration to such
19 recommendations. The board of county commissioners, by a majority vote, either
20 shall approve or reject the application, in whole or in part. If rejected, in whole or in
21 part, a written explanation of the rationale for the decision, signed by the chairman
22 of the board, must be attached to the application, and a copy thereof must be
23 mailed by the county auditor to the applicant at the post-office address specified in
24 the application.

25 3. At a hearing before the board of county commissioners on an application for
26 abatement, the applicant or the applicant's representative or attorney is limited to
27 the relief claimed in the application for abatement submitted to the board of county
28 commissioners. The applicant or applicant's representative or attorney may not
29 submit evidence during a hearing on an application for abatement suggesting a
30 lower valuation, a lower tax levy, or a different taxable status than was requested in
31 the application for abatement submitted to the board of county commissioners.

1 state-paid property tax relief credits as provided in section 13 of this Act for the biennium
2 beginning July 1, 2009, and ending June 30, 2011.

3 **SECTION 21. EFFECTIVE DATE.** This Act is effective for taxable years beginning
4 after December 31, 2008.