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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to create and enact subsection 4 of section 57-13-04 of the North Dakota
2 Century Code, relating to the duty of the state board of equalization to correct property
3 classifications; and to provide an effective date.

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

5 **SECTION 1.** Subsection 4 of section 57-13-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 4. If the board determines that any property of any person has been listed and
8 assessed in the wrong classification, it shall direct the county auditor to correct the
9 listing so as to include such assessment in the correct classification.
10 Notwithstanding any other provision of law, the county auditor shall make the
11 correction directed by the board and adjust the assessed valuation of the property
12 as needed.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
14 December 31, 2008.