

Introduced by

Senators Cook, Kannianen, Meyer

Representatives Hatlestad, Porter

1 A BILL for an Act to amend and reenact sections 57-02-51, 57-09-01, and 57-11-01 of the North
2 Dakota Century Code, relating to the meeting of the board of equalization of a township and a
3 city.

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

5 **SECTION 1. AMENDMENT.** Section 57-02-51 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-02-51. Notice of township and city equalization meetings to be published - Date of**
8 **equalization meeting.**

9 Each year the county auditor shall publish in the official county newspaper for two
10 successive weeks, a notice that proceedings for the equalization of assessments will be held by
11 the several local equalization boards. The first publication of the notice may not be earlier than
12 March first and the second publication may not be later than March twentieth. The notice must
13 contain a statement that the proceedings will be held at the regular meeting place of the
14 governing board or other place designated by that board of the township or city, as the case
15 may be. The notice must also contain a statement that each taxpayer has the right to appear
16 before the appropriate board of review or equalization and petition for correction of the
17 taxpayer's assessment. The equalization proceedings in an organized township and a city must
18 be held ~~on the second Monday in April and in a city~~ on the second Tuesday ~~in~~ within the first
19 fifteen days of April.

20 **SECTION 2. AMENDMENT.** Section 57-09-01 of the North Dakota Century Code is
21 amended and reenacted as follows:

22 **57-09-01. Membership of board - Meeting.**

23 1. The township board of equalization consists of the members of the board of
24 supervisors of each township, and the township clerk shall act as clerk of said board.

1 The board shall meet ~~on the second Monday in~~within the first fifteen days of April in
2 each year at the usual place of meeting of the township board of supervisors.

- 3 2. ~~Notwithstanding the provisions of subsection 1, if~~if the same person performs the
4 duties of assessor for two or more townships or cities, the township clerk may, after
5 consultation with the assessor involved, designate the hour and day in the month of
6 April at which the meeting provided for in subsection 1 must be held for each township
7 board of equalization; provided, that notice of the hour and day must be published in
8 the official newspaper of the political subdivisions involved and posted at the usual
9 place of meeting by the township clerk at least ten days before the meeting.

10 **SECTION 3. AMENDMENT.** Section 57-11-01 of the North Dakota Century Code is
11 amended and reenacted as follows:

12 **57-11-01. Membership of board - Quorum - Meeting.**

- 13 1. The board of equalization of a city consists of the members of the governing body, and
14 shall meet at the usual place of meeting of the governing body of the city,~~on the~~
15 ~~second Tuesday in April in~~ within the first fifteen days of April of each year. The
16 executive officer of the governing body shall act as chairman, but in the executive
17 officer's absence the governing body may elect one of its members to preside. A
18 majority of the board constitutes a quorum to transact business, and it may adjourn
19 from day to day until its work is completed. ~~In case~~if a quorum is not present at any
20 time, the clerk may adjourn from day to day and publicly announce the time to which
21 the meeting is adjourned.
- 22 2. ~~Notwithstanding the provisions of subsection 1, if~~if the same person performs the
23 duties of assessor for two or more cities or townships, the city auditor may, after
24 consultation with the assessor involved, designate the hour and day in the month of
25 April at which the meeting provided for in subsection 1 must be held for each city
26 board of equalization; provided, that notice of the hour and day must be published in
27 the official newspaper of the political subdivisions involved and posted at the usual
28 place of meeting by the city auditor at least ten days before the meeting.