

Sixty-second
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1284

Introduced by

Representatives Kasper, Weiler, Wrangham

Senators Fischer, Nodland

1 A BILL for an Act to amend and reenact sections 57-09-04, 57-11-04, and 57-12-06 of the North
2 Dakota Century Code, relating to appeals of property tax assessments; and to provide an
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-09-04 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-09-04. Duties of board - Notice of right to appeal.**

8 The township board of equalization shall ascertain whether all taxable property in its
9 township has been properly placed upon the assessment list and duly valued by the assessor.
10 In case any real property has been omitted by inadvertence or otherwise, the board shall place
11 the same upon the list with the true value thereof. The board shall proceed to correct the
12 assessment so that each tract or lot of real property is entered on the assessment list at the true
13 value thereof. The assessment of the property of any person may not be raised until such
14 person has been notified of the intent of the board to raise the same. All complaints and
15 grievances of residents of the township must be heard and decided by the board and it may
16 make corrections as appear to be just. Complaints by nonresidents with reference to the
17 assessment of any real property and complaints by others with reference to any assessment
18 made after the meeting of the township board of equalization must be heard and determined by
19 the county board of equalization. Within ten days after rejection of the changes urged by a
20 complaint or grievance, the board shall provide written notice to the person who expressed the
21 complaint or grievance regarding the person's right to appeal the board's decision to the county
22 board of equalization, the time and place the county board of equalization will meet for that
23 purpose as required by section 57-12-01, and the requirement that a person must have

1 appealed to both the township and county boards of equalization to be eligible to appeal to the
2 state board of equalization.

3 **SECTION 2. 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.**

6 During the session of the board, any person, or the attorney or agent of any person feeling
7 aggrieved by anything in the assessment roll, may apply to the board for the correction of
8 alleged errors in the listing or valuation of real property, and the board may correct the errors as
9 it may deem just. Within ten days after rejection of the changes urged by a complaint or
10 grievance, the board shall provide written notice to the person who expressed the complaint or
11 grievance regarding the person's right to appeal the board's decision to the county board of
12 equalization, the time and place the county board of equalization will meet for that purpose as
13 required by section 57-12-01, and the requirement that a person must have appealed to both
14 the city and county boards of equalization to be eligible to appeal to the state board of
15 equalization.

16 **SECTION 3. AMENDMENT.** Section 57-12-06 of the North Dakota Century Code is
17 amended and reenacted as follows:

18 **57-12-06. ~~Requirements to be followed in equalizing~~Equalization of assessments**
19 **between assessment districts and in equalizing between property owners among**
20 **properties.**

- 21 1. The rules prescribed in section 57-12-05 apply when the board of county
22 commissioners is equalizing assessments between the several assessment and taxing
23 districts in the county provided that in such case, except as otherwise provided in
24 subsection 2, the board may raise or lower the valuation of classes of property only so
25 as to equalize the assessments as between districts.
- 26 2. Notwithstanding any other provision of this section:
- 27 a. The county board of equalization after notice to the local board of equalization
28 may reduce the assessment on any separate piece or parcel of real estate even
29 though such property was assessed in a city or township having a local board of
30 equalization; provided, that the county board of equalization does not have
31 authority to reduce any such assessment unless the owner of the property or the

1 person to whom it was assessed first appeals to the county board of equalization,
2 either by appearing personally or by a representative before the board or by mail
3 or other communication to the board, in which the owner's reasons for asking for
4 the reduction are made known to the board. The proceedings of the board shall
5 show the manner in which the appeal was made known to the board and the
6 reasons for granting any reduction in any such assessment.

7 b. The county board of equalization after notice to the local board of equalization
8 may increase the assessment on any separate piece or parcel of real property
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 increase any such assessment unless it first gives notice by
12 mail to the owner of the property that such person may appear before the board
13 on the date designated in the notice, which date must be at least five days after
14 the mailing of the notice. The county auditor as clerk of the board shall send such
15 notice to the person or persons concerned.

16 c. If the county board of equalization during the course of its equalization sessions
17 determines that any property of any person has been listed and assessed in the
18 wrong classification, it shall direct the county auditor to correct the listing so as to
19 include such assessment in the correct classification.

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

26 4. Within ten days after rejection of the changes urged by an appeal, the county board of
27 equalization shall provide written notice to the person who appealed an assessment to
28 the county board of equalization regarding the person's right to appeal the board's
29 decision to the state board of equalization, the time and place the state board of
30 equalization will meet for that purpose as required by section 57-13-03, and the

1 requirement that a person must have appealed to both the local and county boards of
2 equalization to be eligible to appeal to the state board of equalization.

3 **SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2010.