

SENATE BILL NO. 2189

Introduced by

Senators Cook, Kannianen, Meyer

Representatives Hatlestad, Porter

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

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

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

6 **57-02-51. Notice of township and city equalization meetings to be published - Date of**
7 **equalization meeting.**

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

19 **SECTION 2. AMENDMENT.** Section 57-11-01 of the North Dakota Century Code is
20 amended and reenacted as follows:

21 **57-11-01. Membership of board - Quorum - Meeting.**

22 4. The board of equalization of a city consists of the members of the governing body, and
23 shall meet at the usual place of meeting of the governing body of the city, ~~on the second~~
24 ~~Tuesday in April in~~ within the first fifteen days of April of each year. The executive officer of the

1 governing body shall act as chairman, but in the executive officer's absence the governing body
2 may elect one of its members to preside. A majority of the board constitutes a quorum to
3 transact business, and it may adjourn from day to day until its work is completed. ~~In case~~If a
4 quorum is not present at any time, the clerk may adjourn from day to day and publicly announce
5 the time to which the meeting is adjourned.

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