



Guideline

Property Tax Reassessment of Property

North Dakota Century Code § 57-14-08

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Tax Commissioner

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Who May Order

1. The board of county commissioners may order a reassessment of property when there is a showing of irregularities in assessment:
 - a. upon investigation of the county board; or
 - b. upon filing of a petition of at least ten freeholders in any political subdivision (a "freeholder" is an owner of real property in that subdivision but does not have to be a resident of the political subdivision in which the real property is located); or
 - c. upon request of the governing body of any political subdivision.
2. The tax commissioner may order a reassessment of property. [See N.D.C.C. § 57-01-02(7).]

How And When Ordered

3. A reassessment of property must be ordered before October 1 of the year for which the reassessment is being made.
4. A reassessment may be ordered on any class or all classes of property within a political subdivision.

Who Makes The Reassessment

5. The reassessment is made by the special assessor who is appointed by the county board if the county board orders the reassessment, or by the tax commissioner if the tax commissioner orders the reassessment. The board of county commissioners or tax commissioner who appointed a special assessor may authorize assistants, if necessary, to aid the special assessor.
6. The special assessor may be selected by competitive bidding or any process determined by the board of county commissioners, or may be appointed by the tax commissioner.
7. Upon completion of the reassessment, the special assessor certifies the assessments to the county auditor.

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Provisions Governing The Special Assessor

8. The special assessor must be a citizen of this state who is qualified to perform the reassessment.
9. The special assessor and any authorized assistants receive reasonable compensation plus meals, lodging and mileage as allowed by law. No maximum amount of compensation is specified.

Special Board Of Equalization

10. The special board of equalization is comprised of the tax commissioner or a representative and one member of the governing body from each of the following political subdivisions that is partially or completely within the reassessment district:
 - a. county (county representative is chairman of the special board)
 - b. township
 - c. city
 - d. school district
11. The special board of equalization conducts a meeting after the special assessor has completed the reassessment. The purpose of the meeting is to review and equalize the assessments.
12. The county auditor serves as secretary to the special board of equalization.
13. Any taxpayer who feels aggrieved by the value assigned to that person's property by the special assessor has the right to be heard by the special board of equalization.
14. The special board of equalization hears all grievances and complaints regarding the reassessment and equalizes valuations.
15. Assessment and tax lists are corrected to reflect the actions of the special board of equalization.
16. Members of the special board of equalization, except the tax commissioner or tax commissioner's representative, are entitled to compensation at the rate of up to 45 dollars per day plus meals, lodging and mileage as allowed by law.
17. Local boards of equalization and the county board of equalization do not hear taxpayer complaints regarding the reassessment.

Notice Of Special Board Of Equalization Meetings

18. The county auditor notifies, by mail, the tax commissioner, the board of county commissioners, and the governing board of each township, city, and school district in which any of the reassessed property is located. The notice states that a special equalization board meeting will be held in the county courthouse on a date which is not later than thirty days from the date of the notice.
19. A notice of the special board of equalization meeting must be published at least once in the official county newspaper, not less than one week prior to the meeting.

- *20. When any special assessor has increased the true and full valuation of any lot or tract of land including any improvements to that lot or tract of land by \$3,000 or more and to 10 percent or more of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered in writing by the special assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. The notice must also show the true and full value that the special assessor used in making the reassessment and must also show the date for the meeting of the special board of equalization of the assessment district in which the property is located. Delivery of notice to the property owner must be completed at least fifteen days in advance of the meeting date of the special board of equalization and at the expense of the assessment district for which the special assessor is employed. [See N.D.C.C. § 57-14-08]

Taxpayer Appeal

- 21. The right of any taxpayer to file an application for abatement pursuant to N.D.C.C. ch. 57-23 is preserved even though the taxpayer did not appeal the valuation placed on the property by the special assessor to the special board.

Who Pays For Reassessment

- 22. All expense claims are audited by the tax commissioner if the commissioner ordered the reassessment or by the board of county commissioners if the county board ordered the reassessment.
 - 23. All bills are paid by the county. However, the county treasurer is authorized to hold out the cost of the reassessment from a future distribution of funds to the city or township that was reassessed. If an unorganized township area was reassessed, the cost of the reassessment must be assumed by the county.
- * Indicates significant change since last revised.