



Guideline

Property Tax Assessor Services for Unorganized Territory

North Dakota Century Code § 57-02-33

Ryan Rauschenberger
Tax Commissioner

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- * 1. Any area not within an organized township or city must be assessed by a certified assessor under the supervision and direction of the county director of tax equalization.
 - * 2. The county director of tax equalization may serve as an assessor of property within unorganized territory.
 - * 3. Every individual performing assessor services for an unorganized territory is entitled to compensation and mileage and travel expenses.
 - * 4. The county commissioners determine the compensation of mileage and travel expenses based on time actually and necessarily employed in assessment of property.
 - * 5. Compensation and expenses for assessment services must be paid from the county treasury. The assessor must submit an itemized statement indicating the actual time spent in assessment work and mileage traveled. The board of county commissioners must approve payment of compensation and expenses.
- * Indicates significant change since last revised.

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North Dakota Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127
Bismarck ND 58505-0599

701.328.3127
nd.gov/tax

taxinfo@nd.gov
www.nd.gov