



# Guideline

## Property Tax Office of Township Assessor North Dakota Century Code chs. 58-05 and 58-09

*Ryan Rauschenberger*  
*Tax Commissioner*

*July 2015*

The electors present and voting at the annual township meeting on the third Tuesday in March may choose to do one of the following:

1. Continue the office of the township assessor as an elective office in which the official serves for a two-year term. The term of an elected assessor begins on the first Monday in January following the election.
2. Make the office of the township assessor an appointive office to which the township supervisors must appoint a township assessor for a four-year term. The term of an appointed assessor begins January 1 following the appointment.
3. Authorize the board of township supervisors to contract for the assessment to be made. The board of township supervisors may then:
  - contract with the county in which the township is located to have the assessment done; or
  - contract with any other political subdivision to have the assessment done; or
  - contract with any individual to have the assessment done.

The contract will be for the length of time and on such terms for payment as the board of township supervisors is able to negotiate with the other party to the contract.

The township is responsible for the cost of assessment. The assessor is reimbursed at a rate not exceeding the allowable mileage rate accepted by the United States internal revenue service for travel necessary for assessment duties.

The township electors may, by a majority vote of those present at the annual township meeting, change the previously adopted method of providing for the assessment to either of the other two authorized methods. The change will become effective upon the expiration of the assessor's term or upon the occurrence of a vacancy in the office of the assessor or upon the expiration of the contract for making the assessment, whichever is applicable according to the previously adopted method of providing for the assessment.

- \* No one may serve as a township assessor for longer than 24 months unless he or she has been certified as having met the minimum requirements as set out in N.D.C.C. ch. 11-10.1 and § 57-02-01.1.
- \* Assessments determined by an assessor who is not certified must be reviewed and approved by a certified assessor prior to the local board of equalization meeting. Cost for the review is paid by the jurisdiction in which the assessment was made. The rate of compensation is the same as the rate for a special assessor. (N.D.C.C. § 57-14-08).

\* Indicates significant change since last revised.

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North Dakota Office of State Tax Commissioner