



# Guideline

## Property Tax New Assessment of Property North Dakota Century Code § 57-14-08

*Cory Fong*  
Tax Commissioner

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### Who May Order

1. The board of county commissioners, before October first, may order a new assessment of any class of property or of all property within any subdivision:
  - 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 state board of equalization or the tax commissioner may order a new assessment of any class of property or of all property located in any political subdivision.

### Who Makes The New Assessment

- \* 3. The new assessment is made by the special assessor who is appointed by the county board if the county board orders the new assessment, by the tax commissioner if the tax commissioner orders the new assessment, or by the state board of equalization if the state board of equalization orders the new assessment. The board of county commissioners, tax commissioner, or state board of equalization who appointed a special assessor may authorize assistants, if necessary, to aid the special assessor.
- \* 4. 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 or state board of equalization.
- \* 5. If the new assessment is ordered by the tax commissioner or state board of equalization, the new assessment and equalization must be conducted under the terms and conditions as set forth in the tax commissioner's or state board of equalization's order.
- \* 6. Upon completion of the terms and conditions of the new assessment order, the special assessor certifies the assessments to the county auditor.

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## Provisions Governing The Special Assessor

7. The special assessor must be a citizen of this state who is qualified to perform the reassessment.
8. 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.

## County Board Of Equalization

- \* 9. A notice that the new assessment will be considered during the meeting of the county board of equalization must be published in the official newspaper of the county in which the new assessment was made not less than one week prior to the meeting.
- \* 10. 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 county board of equalization.
- \* 11. The county board of equalization hears all grievances and complaints regarding the new assessment and equalizes valuations.
- \* 12. Assessment and tax lists are corrected to reflect the actions of the county board of equalization.
13. Local boards of equalization do not hear taxpayer complaints regarding the new assessment.
- \* 14. Any property owner aggrieved by a decision of the county board of equalization with regard to the new assessment may appeal that decision to the state board of equalization at its August meeting. The board does not have authority to reduce a new assessment unless the owner of the property had first appealed the new assessment to the county board of equalization.
- \* 15. 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 by 10 percent or more of the last assessment as a result of the new assessment, written notice of the amount of increase over the last assessment 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 new assessment and must also show the date for the meeting of the county board of equalization of the county 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 county 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

- \* 16. 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 county board.

## **Who Pays For The New Assessment**

- \* 17. If the board of county commissioners ordered the new assessment, the special assessor is entitled to reasonable compensation for that person's services plus expenses at the rates provided by law. The board of county commissioners shall audit expense claims. If the tax commissioner or the state board of equalization ordered the new assessment, the special assessor is entitled to reasonable compensation for that person's services plus expenses by the tax commissioner or state board of equalization at the rates provided by law.
  
- 18. All bills are paid by the county. The county treasurer is authorized to hold out the cost of the new assessment 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.