Date Issued: January 7, 1983 (AGO 83-1)

Requested by: Stuart A. Larson, Traill County State's Attorney

- QUESTION PRESENTED -

Whether statutory notice must be given to owners of real property when the County Board of Equalization raises the assessment on an entire class of property fifteen percent or more over the last assessment.

- ATTORNEY GENERAL'S OPINION -

It is my opinion that statutory notice does not have to be given to owners of real property when the County Board of Equalization raises the assessment on an entire class of property fifteen percent or more over the last assessment.

- ANALYSIS -

The County Board of Equalization is governed by the provisions of chapter 57-12 of the North Dakota Century Code. Section 57-12-09, N.D.C.C., provides that:

> . . . When any assessor has increased the assessed valuation of any lot or tract of land together with any improvements thereon by fifteen percent or more of the last assessment, written notice of the amount of increase over the last assessment, and the amount of the last assessment shall be delivered by such assessor to the property owner or mailed to him at his last known address except that no such notice need be delivered or mailed if the assessment is increased by less than three hundred dollars. . . .

There is no similar provision which pertains to increases made by a County Board of Equalization. Words used in a statute are to be understood in their ordinary sense. Sections 1-02-02, 1-02-03, and 1-02-05, N.D.C.C. The word "assessor" cannot be construed to include the County Board of Equalization.

The North Dakota Supreme Court in considering the equalization process of the State Board of Equalization, in City of Dickinson v. State Board of Equalization, 268 N.W.2d. 589 (N.D. 1978), recognized that notice and an opportunity to be heard are not a constitutional prerequisite to the application of an equalization order to assess property values. The same would be true regarding the equalization process performed by the County Board of Equalization.

- EFFECT -

This opinion is issued pursuant to section 54-12-01, N.D.C.C. It governs the actions of public officials until such time as the question presented is decided by the courts.

ROBERT O. WEFALD
Attorney General

Prepared by: Robert W. Wirtz
Assistant Attorney General