

Introduced by

Representatives Longmuir, Hatlestad, Jones, Zubke

Senators Bekkedahl, Kannianen, Rust

1 A BILL for an Act to amend and reenact sections 57-13-06 and 57-13-08 of the North Dakota
2 Century Code, relating to county board of equalization appeals of state board of equalization
3 proceedings.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 57-13-06 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-13-06. Presumption of regularity.**

8 The proceedings of the state board of equalization must be presumed to be regular and the
9 determination of such board may not be impaired, vitiated, nor set aside upon any ground not
10 affecting substantially the reasonableness of the tax. The provisions in this title prescribing a
11 date or period at or within which an act must be performed or a determination must be made by
12 the state board of equalization must be deemed directory only, and no failure to perform any
13 such act or make such determination at or within the time prescribed therefor affects the validity
14 of such act or of any determination made by the state board of equalization unless it appears
15 that substantial injustice has resulted therefrom. Notwithstanding the presumption under this
16 section, a county board of equalization may appeal to the district court a decision by the state
17 board of equalization reducing the valuation of locally assessed taxable property.

18 **SECTION 2. AMENDMENT.** Section 57-13-08 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **57-13-08. Duty of county auditor after equalization by state board.**

21 Upon receipt of the report of the proceedings of the state board of equalization, the county
22 auditor shall add to or deduct from each tract or lot of real property in the auditor's county the
23 required percentage of the valuation thereof, as it stands after the same has been equalized by
24 the county board of equalization, adding in each case any fractional sum of fifty cents or more,

1 and deducting in each case any fractional sum of less than fifty cents, so that the value of any
2 separate tract or lot contains no fraction of a dollar. The county auditor shall revalue each tract
3 or lot of real property that is reclassified by the state board of equalization using the proper
4 valuation method for the class of taxable property as specified by the state board of
5 equalization. The county auditor shall adjust the status of a tract or lot to comply with any
6 determinations made by the state board of equalization in which the tract or lot is found by the
7 state board of equalization to be taxable or exempt. The county auditor may reinstate a
8 valuation reduced by the state board of equalization upon a successful appeal by the county
9 board of equalization under section 57-13-06. Interest and penalties may not be applied to any
10 additional amount due as a result of the reinstatement of valuation determined by the county
11 board of equalization.