



**ELECTED OR APPOINTED STATUS OF OFFICIALS  
 LEVYING SPECIAL ASSESSMENTS**

This memorandum provides information on the elected or appointed status of officials empowered to levy special assessments.

Political Subdivision	Assessment Official	Elected	Appointed
City <sup>1</sup>	City council or board of city commissioners and special assessment commission <sup>2</sup>	X	X
County	Board of county commissioners and special assessment commission <sup>3</sup>	X	X
Township	Board of township supervisors <sup>4</sup>	X	
Recreation service district <sup>5</sup>	Board of recreation service district commissioners <sup>6</sup>	X	
Water resource district	Water resource district board <sup>7</sup>		X

<sup>1</sup>A city may create a water district, sewer district, water and sewer district, street improvement district, boulevard improvement district, flood protection district, parking district, or business improvement district.

<sup>2</sup>A special improvement district may be created by an ordinance or resolution adopted by a city governing body by a majority vote, except when establishing a sewage system, which requires a two-thirds vote. The executive officer of a city appoints three city residents to the city's special assessment commission. All appointments made to the special assessment commission are subject to confirmation by the governing body of the city. The special assessment commission assesses a portion of the total cost of the improvement against each lot and parcel in the improvement district. The city governing body may hear appeals from aggrieved property owners regarding special assessments and may increase or diminish any assessment determined by the special assessment commission.

<sup>3</sup>The board of county commissioners may initiate a special assessment district and levy special assessments for improvements. A county is given all the authority and duties pertaining to special assessments which belong to cities in North Dakota Century Code Chapters 40-22 through 40-28. Whenever action is required of city officials in those chapters, the comparable county officials shall take the action.

<sup>4</sup>The board of township supervisors may create an improvement district upon petition of 60 percent of the freeholders in a proposed improvement district. The board of township supervisors may hear appeals from aggrieved property owners regarding special assessments and may increase or decrease any assessment.

<sup>5</sup>A recreation service district may levy special assessments to provide services, including police protection, sewer and water, garbage removal, and public road construction and maintenance.

<sup>6</sup>The board of recreation service district commissioners serve as the special assessment commission and determine the assessment on each parcel of property within the improvement district. The board hears appeals from aggrieved property owners regarding special assessments and may increase or decrease any assessment.

<sup>7</sup>The board of county commissioners appoints the water resource district board. The water resource district board may assess the cost of the project against parcels of land in proportion to the benefits conferred on each parcel. The water resource district board hears appeals from aggrieved property owners regarding special assessments and may increase or decrease any assessment.