

Introduced by

Representatives Magrum, Fegley, Nehring, Simons

Senator Heitkamp

1 A BILL for an Act to amend and reenact sections 57-09-01 and 57-09-06 of the North Dakota
2 Century Code, relating to township boards of equalization; and to declare an emergency.

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

4 **SECTION 1. AMENDMENT.** Section 57-09-01 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-09-01. Membership of board - Meeting.**

7 1. The township board of equalization consists of the members of the board of
8 supervisors of each township, and the township clerk shall act as clerk of ~~said~~the
9 board. The board shall meet ~~within the first fifteen days of~~in April in each year at the
10 usual place of meeting of the township board of supervisors.

11 2. If the same person performs the duties of assessor for two or more townships or cities,
12 the township clerk may, after consultation with the assessor involved, designate the
13 hour and day in the month of April at which the meeting provided for in subsection 1
14 must be held for each township board of equalization; provided, that notice of the hour
15 and day must be published in the official newspaper of the political subdivisions
16 involved and posted at the usual place of meeting by the township clerk at least ten
17 days before the meeting.

18 **SECTION 2. AMENDMENT.** Section 57-09-06 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **57-09-06. Assessor's statement and return to auditor.**

21 The assessor shall add and note the amount of each column in the assessor's assessment
22 books after making the corrections ordered by the township board of equalization. The assessor
23 also shall make in each book a tabular statement showing the footings of the several columns
24 ~~upon~~on the page and shall add and set down under the respective headings the total amount of

1 the several columns. On or before the ~~fourth~~second Monday in ~~April~~May in each year, the
2 assessor shall make returns to the county auditor of the assessment books, and shall deliver
3 the lists and statements of all persons assessed, all of which must be filed and preserved in the
4 office of the county auditor. The returns must be verified by the assessor's affidavit substantially
5 in the following form:

6 STATE OF NORTH DAKOTA)

7) ss.

8 County of)

9 I, _____, assessor of _____, swear that the book to which this is
10 attached contains a full list of all property subject to taxation in _____ so far as I
11 have been able to ascertain, and that the assessed value set down in the columns opposite
12 the several kinds and descriptions of property in each case is fifty percent of the true and
13 full value of the property, to the best of my knowledge and belief, except where and as
14 corrected by the township board of equalization, and that the footings of the several
15 columns in the book, and the tabular statement returned herewith, are correct, as I verily
16 believe.

17

18

Assessor

19

Subscribed and sworn to before me on _____, _____.

20

21

Auditor of _____

22

County, North Dakota

23

SECTION 3. EMERGENCY. This Act is declared to be an emergency measure.