

CHAPTER 11-10.1

COUNTY DIRECTOR OF TAX EQUALIZATION

11-10.1-01. County director of tax equalization.

1. The board of county commissioners of each county in this state shall appoint a county director of tax equalization who must be qualified and experienced in property appraisals, familiar with assessment and equalization procedures and techniques, and who is the holder of a current certificate issued by the state supervisor of assessments. The state supervisor of assessments shall confer with representatives of the county commissioners, city governing bodies, state township officers association, and personnel at North Dakota state university to establish or revise the minimum requirements for attaining the certificate. Any person who is denied such certificate may appeal to the state tax commissioner for a hearing under the provisions of chapter 28-32.
2. The board of county commissioners may, in its discretion, appoint a person on a probationary basis who does not hold a current certificate as provided for in subsection 1, if the board deems such person qualified to act as county director of tax equalization by virtue of education, training, and experience. The appointment must be for a term of not more than three years. Any person receiving a probationary appointment who does not obtain a certificate within three years from the appointment is not eligible for reappointment.
3. The county director of tax equalization shall serve at the pleasure of the board of county commissioners and may be employed on a full-time or part-time basis. Vacancies in the office of county director of tax equalization must be filled in the same manner as the original appointment.

11-10.1-02. Bond - Oath of office. Each county director of tax equalization or deputy, before performing the duties of office, shall take and subscribe the oath required of public officials and shall give bond in a sum as may be prescribed by the board of county commissioners for the faithful performance of the duties of the office. County directors of tax equalization and their deputies must be bonded through the state bonding fund.

11-10.1-03. Deputies - Clerks. The county director of tax equalization, within budgetary limits prescribed by the board of county commissioners, may appoint full-time or part-time deputies and clerks as may be necessary for the proper performance of the duties of the office and they shall receive such compensation as may be authorized by the board of county commissioners.

11-10.1-04. Payment of expenses. A county director of tax equalization and any deputies or clerks shall receive mileage as provided in section 11-10-15 and their actual and necessary traveling expenses at the rate and in the same manner as provided for other county officials. The board of county commissioners shall furnish to the county director of tax equalization and the staff suitable office space and supplies as may be necessary for the proper discharge of the duties of the office. The salary and expenses of the county director of tax equalization, and any deputies or clerks, and the expense of the office must be paid from the general fund of the county.

11-10.1-05. Powers and duties of county director of tax equalization - Qualifications of assessors.

1. The county director of tax equalization shall have the power, duty, and responsibility to call upon and confer with township and city assessors in the county and to instruct them in the preparation and proper use of land maps and property record cards, the preparation of assessment books, the changes in assessment laws and regulations, the determination of proper standards of value, the use of proper classifications of

property, and the authority to require attendance at meetings, to the end that a uniform assessment of all real property in the county will prevail.

2. On January 1, 1981, the county director of tax equalization shall succeed to all the powers and duties of assessors of townships, cities with a population of under five thousand, and unorganized districts within the county, except that any city with a population of under five thousand or township may, at its option by resolution of its governing body, employ an assessor who shall retain the powers, duties, and responsibilities of the office. The resolution of a city or township governing body to employ an assessor continues in force until rescinded by the governing body. Notwithstanding any other provision of law to the contrary, the state supervisor of assessments shall confer with representatives of the county commissioners, city governing bodies, state township officers association, and personnel at North Dakota state university to establish minimum requirements for all city and township assessors. The standards shall reflect their limited jurisdiction and need not be equal to those minimum requirements set for county directors of tax equalization. Any courses of instruction included in those minimum requirements for assessors of townships or cities with a population under five thousand must be conducted by the county director of tax equalization who may cooperate with other county directors of tax equalization in holding joint classes. The county director of tax equalization may call upon the state supervisor of assessments for any necessary materials and assistance. No person may serve as an assessor of a township or a city with a population under five thousand for longer than twelve months before being certified by the state supervisor of assessments as having met the minimum requirements. No person may serve as an assessor of a city with a population of five thousand or more for longer than three years before being certified by the state supervisor of assessments as having met the minimum requirements. The expenses and salaries of city and township assessors must be paid by the city or township exercising this option.
3. Any city or township which does not employ its own assessor shall reimburse the county for the expenses incurred in assessing the property of that city or township.
4. Any assessment made by an assessor who is not certified as qualified for that assessment jurisdiction must be reviewed and approved by a certified county director of tax equalization, or a certified city assessor of a city with a population of five thousand or more, prior to the township or city board of equalization annual meeting. The cost of the assessment review must be paid by the township or city having jurisdiction over the assessment at the same rate as paid to a special assessor in section 57-14-08.

11-10.1-06. Assumption of certain duties by county director of tax equalization.

The county director of tax equalization shall succeed to all the powers and duties of the county auditor pertaining to the administration and enforcement of the mobile homes tax prescribed in chapter 57-55, assist the county auditor in preparation of assessment lists for taxing purposes and in the correction and omission procedures as defined in chapter 57-14, assist local equalization boards and assessors by providing information and instruction in the use of all methods and procedures to obtain uniform property assessments, and spot check all property assessments.

11-10.1-07. Joint county director of tax equalization - County directors may also be city assessors or township assessors. The respective boards of county commissioners of two or more counties may by agreement and resolutions of the respective boards of county commissioners employ a joint county director of tax equalization who shall act as county director of tax equalization for each of the counties participating in the agreement. The salary and expense of the joint county director of tax equalization and that of the office and staff must be prorated among the counties participating in accordance with the assessed valuation of the counties concerned or upon any other basis as may be agreed upon by the respective boards of county commissioners. The respective boards of county commissioners, acting jointly, shall

appoint the joint county director of tax equalization on the same basis and in the same manner as a county director of tax equalization may be appointed for a single county. The joint county director of tax equalization may be discharged upon the resolution of the board of county commissioners of any county participating in the agreement. Any participating county may withdraw from the joint agreement upon resolution of the board of county commissioners and by giving written notice to the boards of county commissioners of the other participating counties at least ninety days in advance of July first of the year of withdrawal. The joint county director of tax equalization shall have all the powers and duties of the county director of tax equalization of a single county and shall keep all records of assessment for each county entirely separate from the records of other counties served by the joint county director of tax equalization. The governing boards of a county and of any city, or any township, may by agreement and resolutions of the respective boards employ a joint county director of tax equalization and city or township assessor.