

## **CHAPTER 40-19**

### **ASSESSORS**

**40-19-01. Duties of city assessor.** The city assessor within the city shall perform all the duties necessary in assessing the property within the city for the purpose of levying the municipal, county, school, and state taxes. Such assessors shall be governed by and shall make assessments and returns as is provided in title 57 and in this chapter.

**40-19-02. City assessor may list property prior to April first - Duty of county auditor.** Repealed by S.L. 1983, ch. 598, § 25.

**40-19-03. Return of assessment roll by city assessor.** When the assessment is completed, and on or before the first day of April in each year, the city assessor shall return the assessment roll to the city auditor. The assessment roll shall be open to the inspection of the public until the meeting of the board of equalization of the municipality. The city auditor shall deliver the assessment roll to the board of equalization of the municipality at its regular meeting.

**40-19-04. Compensation of village assessor.** Repealed by S.L. 1967, ch. 323, § 285.