**20\_\_\_**

**Record of the Proceedings of the Township Board of Equalization of**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Township, Divide County**

**CHAPTER 57-09**

**TOWNSHIP BOARD OF EQUALIZATION**

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

1. The township board of equalization consists of the members of the board of

supervisors of each township, and the township clerk shall act as clerk of said board.

The board shall meet within the first fifteen days of April in each year at the usual place

of meeting of the township board of supervisors.

2. If the same person performs the duties of assessor for two or more townships or cities,

the township clerk may, after consultation with the assessor involved, designate the

hour and day in the month of April at which the meeting provided for in subsection 1

must be held for each township board of equalization; provided, that notice of the hour

and day must be published in the official newspaper of the political subdivisions

involved and posted at the usual place of meeting by the township clerk at least ten

days before the meeting.

**57-09-02. Duties of clerk.**

The clerk shall keep an accurate record of the proceedings of the board of equalization,

showing the facts and evidence upon which its action is based, a copy of which must be

furnished to the assessor and filed by the assessor with the county auditor as part of the

assessment returns.

**57-09-03. Notice of meeting to be posted.**

Repealed by S.L. 1959, ch. 363, § 1.

**57-09-04. Duties of board - Limitation on increase - Notice.**

The township board of equalization shall ascertain whether all taxable property in its

township has been properly placed upon the assessment list and duly valued by the assessor.

In case any real property has been omitted by inadvertence or otherwise, the board shall place

the same upon the list with the true value thereof. The board shall proceed to correct the

assessment so that each tract or lot of real property is entered on the assessment list at the true

value thereof. The board may not increase the valuation returned by the assessor to an amount

that results in a cumulative increase of more than fifteen percent from the amount of the

previous year's assessment without giving the owner or the owner's agent reasonable notice

and opportunity to be heard regarding the intention of the board to increase it. All complaints

and grievances of residents of the township must be heard and decided by the board and it may

make corrections as appear to be just. Complaints by nonresidents with reference to the

assessment of any real property and complaints by others with reference to any assessment

made after the meeting of the township board of equalization must be heard and determined by

the county board of equalization. The board must comply with any requirement for notice of an

assessment increase under section 57-02-53.

**57-09-05. Quorum - Time for completing equalization.**

Any two members of a three-member board of equalization and any three members of a

five-member board of equalization are authorized to act at the meeting of the board and they

may adjourn from day to day, but the equalization must be completed within ten days.

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

The assessor shall add and note the amount of each column in the assessor's assessment

books after making the corrections ordered by the township board of equalization. The assessor

also shall make in each book a tabular statement showing the footings of the several columns

upon the page and shall add and set down under the respective headings the total amount of

the several columns. On or before the fourth Monday in April in each year, the assessor shall

make returns to the county auditor of the assessment books, and shall deliver the lists and

statements of all persons assessed, all of which must be filed and preserved in the office of the

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county auditor. The returns must be verified by the assessor's affidavit substantially in the

following form:

STATE OF NORTH DAKOTA )

) ss.

County of )

I, \_\_\_\_\_\_\_\_\_\_\_\_, assessor of \_\_\_\_\_\_\_\_\_\_\_\_, swear that the book to which this is

attached contains a full list of all property subject to taxation in \_\_\_\_\_\_\_\_\_\_\_\_ so far as I

have been able to ascertain, and that the assessed value set down in the columns opposite

the several kinds and descriptions of property in each case is fifty percent of the true and

full value of the property, to the best of my knowledge and belief, except where and as

corrected by the township board of equalization, and that the footings of the several

columns in the book, and the tabular statement returned herewith, are correct, as I verily

believe.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Assessor

Subscribed and sworn to before me on \_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Auditor of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

County, North Dakota

**Proceedings**

**Of**

**Local Township Board of Equalization**

**The Board met at\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(location) at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (time) on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Date)**

**Teleconference Line**

Phone: 701-568-8000   Access Code: 33711

**Present for meeting was**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Township Clerk

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I hereby certify that the following is a correct transcript of the proceedings of the Local Board of Equalization of the Township of \_\_\_\_\_\_\_\_\_\_\_\_\_\_, Divide County, North Dakota.

In Testimony Whereof, I here unto set my hands this \_\_\_\_\_\_\_ Day of April, 20\_\_\_\_\_

(Equalization Meeting Notes continued) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Township Clerk