

**CHAPTER 57-14**  
**CORRECTION OF ASSESSMENTS OF PROPERTY**

**57-14-01. Duty of county auditor upon discovery of clerical error, omission, or false statement in assessment.**

Whenever the county auditor discovers that:

1. Taxable real property has been omitted in whole or in part in the assessment of any year or years;
2. Any building or structure has been listed and assessed against a lot or tract of land other than the true site or actual location of such building;
3. The assessor has not returned the full amount of all property required to be listed in the district or has omitted property subject to taxation; or
4. The assessor has made a clerical error in valuing real property, provided the assessor furnishes the county auditor with a written statement describing the nature of the error, which statement the county auditor shall keep on file,

the county auditor shall proceed to correct the assessment books and tax lists in accordance with the facts in the case and shall correct such error or omission in assessment, and shall add such omitted property and assess it at its true and full value, and if a building or other structure, assessed as real estate in the assessment thereof, is described as though situated upon a lot or tract of land other than that upon which it in fact is situated, the county auditor shall correct the description and add the assessment thereof to the assessment of the lot upon which it actually is located, if the rights of a purchaser for value without actual or constructive notice of such error or omission are not prejudiced by such correction, addition, or assessment.

**57-14-02. Notice to be given.**

The county auditor shall give notice by mail to the person who owns or is in possession of any omitted property, or to that person's agent, of the county auditor's action in adding property upon the assessment books and shall describe the property and notify such person to appear before the county auditor at the county auditor's office at a specified time within fifteen days after the date of mailing such notice, to show cause, if any, why such property should not be added to the assessment rolls or such other correction made.

**57-14-03. County auditor to act as assessor.**

If the party notified as provided in section 57-14-02 does not appear, or if the party appears and fails to give a good and sufficient reason why the assessment should not be made, the same must be made, and the county auditor may exercise all the powers of an assessor in discharging the duties assigned to the county auditor by this chapter.

**57-14-04. Board of county commissioners to hear complaints and equalize.**

The board of county commissioners, at its regular meeting next after the assessment of any omitted property, shall hear all grievances and complaints thereon, and then shall proceed to review and equalize any such assessment so as to harmonize it with the equalized assessed value of other like property.

**57-14-05. Auditor to enter property on tax lists - Correcting errors.**

The county auditor shall enter the valuation of property as equalized by the board of county commissioners and shall extend the taxes thereon, and, upon completing such assessment and extending the taxes thereon, shall correct the current year's tax list in accordance with such assessment, if the current year's tax list has not been certified to the treasurer for collection. In case the current year's tax list has been certified to the treasurer for collection, the county auditor shall certify to the county treasurer a tax list covering omitted property which has been added to the tax list for the current year. The county treasurer shall correct the current year's tax list accordingly without obliterating any name, description, or figure in the original tax list as delivered. The county auditor always has the power to correct clerical errors occurring in making up tax lists so as to make them conform to the assessment books. If the tax list has been

delivered to the county treasurer, the county auditor shall certify such corrections to the treasurer, and the treasurer shall make the indicated corrections in the tax lists.

**57-14-06. Auditor to keep roll of omitted property.**

The county auditor of each county shall keep a book to be called "Assessment Roll of Property Which has Escaped Taxation", in which the county auditor shall enter from time to time all real property, which has been omitted in the assessment of any previous year or years, or the assessment of which has been set aside by the judgment of any court, such property thereby having escaped taxation. If omitted property is assessed for a prior year or years, the county auditor shall enter the assessment of such property in the assessment roll of property which has escaped taxation at the rate and in the amount for which such omitted property should have been assessed in said year or years. Omitted property must be assessed for each year during which it escaped assessment and taxation.

**57-14-07. Entry on delinquent lists.**

After review by the board of county commissioners, the taxes against escaped property for prior years must be entered upon the tax list. In the case of personal property, such taxes must be entered upon the most recent delinquent personal property tax list. If such list, at the time, is in the hands of the treasurer, the auditor shall certify such taxes to the treasurer, and the treasurer shall enter them upon such delinquent tax list. If the most recent delinquent personal property tax list, at the time, is in the hands of the sheriff, the auditor shall certify such taxes to the sheriff, and the sheriff shall enter them upon such tax list. In the case of escaped real property, such taxes, if entered between the first day of July and the first day of November, must be entered upon the most recent delinquent real property tax list. If entered between November first and July first following, such taxes must be entered upon the current real property tax list. In either case, such real property taxes must be certified to the treasurer by the auditor and entered in the tax list by the treasurer. Taxes upon escaped property for prior years, whether upon real or personal property, are subject to the same penalties as other taxes, and such taxes must be enforced and apportioned as other taxes upon the lists upon which they are entered are enforced and apportioned.

**57-14-08. New assessment of property - Allowance.**

For purposes of this section, a "new assessment" means an assessment ordered by a board of county commissioners, or as authorized under section 57-01-02 or 57-13-04, of any class of property, or of all property, located within any political subdivision of the county if taxable property located within a subdivision has escaped assessment in whole or in part, has been assessed unfairly, or has not been assessed according to law. A new assessment may be made as follows:

1. Upon the filing of a petition signed by not less than ten freeholders in a political subdivision, or by the governing body of that subdivision, requesting a new assessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October first, may order a new assessment of any class of property, or of all property, located within the subdivision or within any subdivision. The state board of equalization or the tax commissioner may order a new assessment of any class of property or all property located in any political subdivision. The new assessment and equalization must be conducted under the terms and conditions as set forth in the state board of equalization or tax commissioner's order. The local governing body responsible for performing the new assessment may petition the state board of equalization or tax commissioner for a modification of any or all of the order's terms and conditions. The state board of equalization or tax commissioner may for good cause shown grant all or part of the modification request.
2. The board of county commissioners then may appoint a competent citizen of this state as a special assessor who shall make a new assessment of the property specified by the board and who shall proceed in accordance with the provisions of law governing

assessors. The special assessor may be selected by competitive bidding or a process determined by the board of county commissioners. The special assessor is entitled to reasonable compensation by the board of county commissioners for the special assessor's services, together with meals and lodging as allowed by law, and mileage expense at the rate allowed by law for each mile [1.61 kilometers] actually and necessarily traveled in the performance of that person's duties, which must be audited and allowed by the board of county commissioners and paid out of the county treasury upon warrant of the county auditor. If the new assessment was ordered by the state board of equalization or tax commissioner, the state board of equalization or tax commissioner shall appoint a competent citizen of this state as a special assessor who shall make a new assessment of the property specified by the state board of equalization or tax commissioner to be completed under the terms and conditions set forth in the order; the special assessor shall proceed in accordance with the provisions of the law governing assessors; the special assessor is entitled to reasonable compensation by the state board of equalization or tax commissioner for that person's services plus meals, lodging, and mileage expense at the rates provided by law, and the state board of equalization or tax commissioner shall audit and allow the bill, and the same must be paid out of the county treasury. In either case, the compensation must be charged to the political subdivision in which the new assessment was made and must be deducted by the county treasurer from funds coming into the treasurer's hands apportionable to the subdivision. The board of county commissioners, state board of equalization, or tax commissioner who appoints a special assessor may authorize such assistants as may be necessary to aid the special assessor and shall allow reasonable compensation for each of the assistants plus meals, lodging, and mileage expense at the rates provided by law, which amounts must be audited, allowed, and paid and must be charged to the political subdivision in which the new assessment occurred in the manner provided for the special assessor.

3. Upon completion of the terms and conditions of the new assessment order, the assessor shall certify the result to the county auditor, who forthwith shall give notice by mail to the state tax commissioner and the board of county commissioners and the governing boards of each township, city, and school district which is wholly or partially within the newly assessed district, that a new assessment has been completed in the named assessment district as provided under this section and that a meeting for the purpose of equalizing the assessment will be held in the county courthouse on the day and at the time specified for the meeting of the county board of equalization. Each board shall appoint one of its members to attend the equalization meeting and the tax commissioner shall attend or appoint a representative from the commissioner's office to attend the meeting. A notice that the new assessment provided for under this section will be considered during the meeting of the county board of equalization must be published at least once in the official newspaper of the county in which the new assessment was made not less than one week prior to the meeting. The claims for mileage expense and necessary expenses for meals and lodging of the tax commissioner or the commissioner's appointee in attending the special equalization meeting must be audited, allowed, and paid as are other similar claims made by them.
4. When any special assessor has increased the true and full valuation of any lot or tract of land including any improvements to that lot or tract of land by three thousand dollars or more and by ten percent or more of the last assessment as a result of the new assessment provided for under this section, written notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered in writing by the special assessor to the property owner, mailed in writing to the property owner at the property owner's last-known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. The tax commissioner shall prescribe suitable forms for this notice and the notice must also show the true and full value as defined by law of the property, including improvements, that the special assessor used in making the new assessment and must also show the date prescribed

by law for the meeting of the county board of equalization of the county in which the property is located. Delivery of notice to the property owner under this section must be completed at least fifteen days in advance of the meeting date of the county board of equalization and at the expense of the assessment district for which the special assessor is employed.

5. At the meeting, the county board of equalization shall hear all grievances and complaints in regard to the new assessment provided for under this section and shall proceed to equalize the same. All tax lists must be corrected to comply with the action.
6. Any property owner aggrieved by a decision of the county board of equalization with regard to the new assessment provided for under this section may appeal that decision to the state board of equalization at its August meeting. The board does not have authority to reduce a new assessment until the owner of property has established to the satisfaction of the board that the owner of the property had first appealed the new assessment to the county board of equalization of the county in which the property was assessed.