

**CHAPTER 57-07**  
**CORRECTION OF ASSESSMENTS OF PUBLIC UTILITY PROPERTY**

**57-07-01. Duty of tax commissioner upon omission or false statement in assessment.**

Whenever after the final adjournment of the state board of equalization the tax commissioner discovers that any taxable property which is subject to assessment by the board has been omitted in whole or in part in the assessment of any year or years, not exceeding six years, or that any company having property subject to assessment by the board has:

1. Filed with the tax commissioner or board a false statement as to such property;
2. Omitted from any such statement property subject to taxation; or
3. Neglected or refused to file such statement,

the tax commissioner thereupon shall assess such omitted property at its just and true value for each year in which such property was omitted or escaped taxation, not exceeding six years.

**57-07-02. Notice to be given.**

The tax commissioner shall give notice by mail to the company owning any property, which has escaped taxation, of the tax commissioner's action in assessing the property and shall describe the property and the amount of such assessment and notify such company to appear before the tax commissioner at the tax commissioner's office at a specified time within fifteen days after such notice to show cause, if any, why such property should not be added to the assessment rolls.

**57-07-03. Tax commissioner to act as assessor.**

If the company or agent or representative thereof, does not appear, or, if after appearance, there is a failure to give good and sufficient reasons why such assessment should not be made, the same must be made. The tax commissioner, in discharging the duties imposed upon the tax commissioner by the provisions of this chapter, may exercise the powers conferred upon the state board of equalization.

**57-07-04. Appeal to state board of equalization.**

If any company is aggrieved by any assessment of omitted property made by the tax commissioner under this chapter, it has the right to appeal to the state board of equalization for a review of such assessment. Such appeal must be taken by filing a notice of appeal with the tax commissioner within thirty days after the hearing date specified in the notice provided by section 57-07-02.

**57-07-05. Hearing on appeal.**

In case any appeal to the state board of equalization is filed, the tax commissioner shall call a meeting of the board at a specified time to be approved by the governor, at which time any company protesting the assessment of omitted property may be heard. Due notice of the time and place of the meeting must be given to the taxpayer appealing. After consideration of the facts, the board shall fix the assessment of property according to the best judgment of the board.

**57-07-06. Taxation of omitted property.**

The valuation of any omitted property must be apportioned to the county or counties in which located proportionately to the regular assessment of such property. Taxes levied against escaped property or omitted property must be levied and collected in the same manner as though such property had been regularly on the assessment rolls and tax lists.