

**CHAPTER 57-23.1  
TAX APPEALS BOARD**

[Unconstitutional: Paluck v. Board of County Commissioners,  
Stark County, 307 N.W.2d 852 (1981)]

[Sections 57-23.1-01 and 57-23.1-02 were repealed by S.L. 1985, ch. 604, § 22]