

## **CHAPTER 57-44 RELEVY OF INVALID TAX**

### **57-44-01. When levy may be made.**

When for any reason the board of county commissioners of any county fails to make a proper levy of taxes upon the taxable real or personal property in the county, and when such levy for any reason has been adjudged invalid or void and has been ordered vacated or set aside upon any ground by a court of competent jurisdiction, the board of county commissioners shall convene for the purpose of making a proper levy of taxes upon the taxable real and personal property involved for the years during which the levies were found or declared to be void and invalid or ordered vacated.

### **57-44-02. Notice of levy to be given.**

Whenever the judgment vacating any county levy has become final, or within ten days thereafter, the county auditor shall give notice to the person owning or in possession of the property affected, or the person's agent or successor in interest, that a meeting will be held by the board of county commissioners of the county, giving the time and place of such meeting. The notice must state that at such meeting the board of county commissioners will make a tax levy upon the property involved, and shall describe the property in general terms, and shall notify such owner, or the person in possession of the property, or agent or successor in interest, to appear before the board of county commissioners at such meeting to show cause, if any, why a tax levy should not be made on the property involved for any year for which the tax levy has been declared void. If the person so notified does not appear, or if the person appears and fails to give a good and sufficient reason why such tax levy should not be made upon the property involved, such levy shall be made. The notice provided for in this section must be sent to the owner, or person in possession of such property, or agent or successor in interest, by registered or certified mail addressed to the person at the post-office address shown by the record in the office of the recorder, or of the county auditor, or of the county treasurer of such county. The United States post-office registry receipt is evidence of service of the notice provided for in this section.

### **57-44-03. How tax computed and spread.**

After the board of county commissioners has levied such tax, the county auditor shall apply the consolidated mill levy for the year for which such levy is made to the taxable valuation of property involved and shall spread the proper tax charges upon the tax list of the county.

### **57-44-04. Taxes spread on records.**

The taxes levied pursuant to this chapter must be spread at the time provided by law for the extension of other real and personal property taxes upon all taxable property in the county involved, and they become due and delinquent together with the other general property taxes next becoming due after their levy. All general provisions of law relative to the collection and enforcement of taxes are applicable.