

N.D.A.G. Letter to Stefonowicz (April 1, 1987)

April 1, 1987

Mr. Michael W. Stefonowicz
Divide County State's Attorney
115 South Main
P.O. Box 289
Crosby, ND 58730

Dear Mr. Stefonowicz:

I am writing you as a follow-up to my earlier letter of February 26, 1987. In that letter, I agreed with your suggestion that one solution to the problem of overlapping rural ambulance service districts was a change of the boundaries of those service districts.

I also suggested an alternative solution to this problem whereby taxpayers would appeal to their respective county boards of equalization for adjustments to their tax assessments due to the overlapping boundaries of the service districts. The authority for equalization boards to make adjustments to tax assessments is found at N.D.C.C. § 57-12-06.

Upon further review and consideration, I do not believe that the alternative solution earlier suggested is viable. The function of a county board of tax equalization pursuant to N.D.C.C. Ch. 57-12 is to equalize among like properties in the county the values used for assessment purposes and to ensure that the property in the county is properly classified. Although the county board of equalization has the authority to make adjustments to tax assessments, it does not have the specific authority to adjust the mill rates which were levied on the taxable valuation of the property located in the county.

For these reasons, I believe that your suggestion as to a change of the boundaries of the overlapping rural ambulance service districts is the proper solution to this problem.

Sincerely,

Nicholas J. Spaeth

dfm