

## Director of Tax Equalization Agreement

**THIS AGREEMENT** is made this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between \_\_\_\_\_ (hereafter “the Contractor”) and the Griggs County (hereafter “the County”).

**NOW THEREFORE**, in consideration of the mutual covenants and conditions stated herein, the parties agree as follows:

**I.** Pursuant to the provisions of the North Dakota Century Code (N.D.C.C) said Contractor shall provide for the performance of the duties of the County Director of Tax Equalization in said County for the 2024 calendar year. The period for this service is January 1, 2024, through December 31, 2024.

**II.** The Contractor agrees to perform the duties of Director of Tax Equalization as prescribed in N.D.C.C 11-10.1. The Contractor agrees to meet the certification requirements for Class I Assessor and will provide documentation of certification to said County upon request. The duties shall be as follows:

- The County Commission shall approve all work submitted to the North Dakota Tax Commissioner.
- The county director of tax equalization has the power, duty, and responsibility to call upon and confer with assessors in the county and to assist them in the preparation and proper use of land maps and property record cards, preparation of assessment books, changes in assessment laws and rules, determination of proper standards of value, use of proper classifications of property, determination of what property qualifies as exempt from property taxes, and authority to require attendance at meetings, to promote uniform assessment of all real property in the county.
- The county director of tax equalization shall supervise all individuals performing assessor services in the county and arrange for the assessment of property within the county, except within the jurisdiction of a city or township in which the governing body retains a certified class I or class II assessor.
- Any city or township that does not retain a certified class I or class II assessor shall utilize the certified assessor of the county in which the city or township is located. The county commission may require the city or township to reimburse the county for the expenses incurred in assessing the property of that city or township.
- The county director of tax equalization shall succeed to all the powers and duties of the county auditor pertaining to the administration and enforcement of the mobile homes tax prescribed in chapter 57-55, assist the county auditor in preparation of assessment lists for taxing purposes and in the correction and omission procedures as defined in chapter 57-14, assist local equalization boards and assessors by providing information and instruction in the use of all methods and procedures to obtain uniform property assessments, and spot check all property assessments.
- See Addendum for all State benchmark dates

**III.** The County shall create and provide the contractor with all new parcel records when created. Allowing the contractor adequate time to perform the duties required.

**IV.** The Contractor agrees to answer questions to the best of their ability from the county, public and state as it relates to tax equalization.

**V.** The contractor may conduct the remaining work outside of the regular business

hours of the County. The contractor will be available in person to the Griggs County Board of Equalization as set forth in N.D.C.C. 57-12. Contractor will supply a tax equalization report prior to the meeting. The contractor will present the County Auditor with written correspondence for all other tax equalization related items.

**VI.** Local assessment jurisdictions are currently being assessed by local assessors. If those positions become vacant the local jurisdiction may enter a contract with \_\_\_\_\_ or another certified assessor. These contractors will be outside of the terms of this agreement. No local assessments are provided for in this contract.

**VII.** Property record cards and farm residence exemptions shall be maintained by the contractor and will be available through them upon request. Parcel record and property tax credits maintenance shall remain with the contractor. Contractor will verify calculations and assist with data entry of tax credits.

**VIII.** Contractor will adhere to tolerance levels set by the State Board of Equalization. Reassessment directives will be performed by third parties outside of the terms of this contract.

**IX.** Contractor will compile all information necessary to complete the duties of the position. This includes but is not limited to sales files, parcel record files, assessment data files, and soils data files. These will be obtained through email/telephone communication between the contractor and county offices as necessary.

**X.** For this service, said County shall tender to the Contractor the consideration of \_\_\_\_\_. Such consideration shall be tendered to the Contractor in monthly installments of \_\_\_\_\_ starting January 1, 2024. Contractor shall give monthly status reports to Griggs County Commission.

**XI.** This contract shall automatically be renegotiated and renewed for another one (1) year period unless either party serves notice of termination upon the other party, in writing, at least 30 days prior January 1<sup>st</sup> of the upcoming year.

**XII.** Either party may terminate the contract with 30 day notice. Griggs County reserves the right to hire a full-time tax director and terminate the contract with 30 days notice.

**IN WITNESS WHEREOF**, the parties have hereunto set their hands and seals the day and year first written above, said date to be the effective commencement date of this Agreement.

Griggs County  
805 Odegard Ave SW  
Cooperstown, ND 58425

\_\_\_\_\_  
Chairman,  
John Wakefield  
Griggs County Board

\_\_\_\_\_  
Attest: \_\_\_\_\_  
Owner

\_\_\_\_\_  
Attest: \_\_\_\_\_  
Samantha Larson  
Griggs County Auditor