

# PROPERTY TAX ASSESSMENT NOTICE REQUIREMENTS

TRIGGERING EVENT	TYPE OF NOTICE(S)	WHO PROVIDES THE NOTICE(S)	STATUTE(S) REQUIRING NOTICE(S)
<b>Increase by Assessor of \$3,000 and 10% above Previous Year's Assessment</b>	Notice at least 15 days before local board meeting	Assessor	57-02-53(1)(a)
<b>Increase by Township Board Resulting in Cumulative Increase of 10% to 15% above Previous Year's Assessment</b>	Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	Township Board	57-09-04 and 57-02-53(1)(b)
<b>Increase by Township Board Resulting in Cumulative Increase over 15% above Previous Year's Assessment</b>	Written notice a reasonable time prior to board meeting (but in no event less than 5 days prior) and Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	Township Board	57-09-04 and 57-02-53(1)(b)
<b>Increase by City Board Resulting in Cumulative Increase of 10% to 15% above Previous Year's Assessment</b>	Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	City Board	57-11-03 and 57-02-53(1)(b)
<b>Increase by City Board Resulting in Cumulative Increase over 15% above Previous Year's Assessment</b>	Written notice a reasonable time prior to board meeting (but in no event less than 5 days prior) and Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	City Board	57-11-03 and 57-02-53(1)(b)
<b>Individual Increase by County Board Resulting in Cumulative Increase of 10% to 15% above Previous Year's Assessment</b>	Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	County Board	57-02-53(1)(b)
<b>Individual Increase by County Board Resulting in Cumulative Increase over 15% above Previous Year's Assessment</b>	Written notice by mail at least 5 days before board meeting and Written notice of increase within 15 days after action (only if \$3,000 cumulative increase and no prior assessor notice)	County Board	57-12-06(2)(b) and 57-02-53(1)(b)
<b>Increase by County Board Equalizing Classes of Property Between Districts</b>	Written notice of increase within 15 days after action (only if \$3,000 and 10 percent cumulative increase and no prior assessor notice)	County Board	57-12-06(1) and 57-02-53(1)(b)
<b>Increase by State Board of Equalization of at least \$3,000 and 10% above Previous Year's Assessment</b>	Written notice of increase within 30 days after action (only if no prior assessor notice)	County Board	57-02-53(1)(b)