

N.D.A.G. Letter to Whitman (April 23, 1990)

April 23, 1990

Mr. Charles C. Whitman
Bismarck City Attorney
P.O. Box 5503
Bismarck, ND 58502

Dear Mr. Whitman:

Thank you for your letter of April 10, 1990, wherein you inquire whether it is permissible for the city of Bismarck and the county of Burleigh to employ a joint city assessor and county director of tax equalization. You enclosed a copy of a January 21, 1970, letter from Attorney General Helgi Johanneson to Williams County State's Attorney LeRoy P. Anseth wherein the Attorney General concluded that a county director of tax equalization could not serve as the city assessor of a city located within the county.

Since the Anseth letter was written, N.D.C.C. § 11-10.1-07 was amended. That section now provides that "[t]he governing boards of a county and of any city . . . may by agreement and resolutions of the respective boards employ a joint county director of tax equalization and city . . . assessor." N.D.C.C. § 11-10.1-07. Because of the legislative change, the conclusion reached in the 1970 letter of the Attorney General is no longer applicable and it is now permissible for a city and a county to employ a joint city assessor and county director of tax equalization even if the city is located within the county.

I trust that this answers your inquiry.

Sincerely,

Nicholas J. Spaeth

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