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TAX - NORTH DAKOTA

Hudye Group LP v. Ward County Board of Commissioners

Supreme Court of North Dakota - April 28, 2022 - N.W.2d - 2022 WL 1260305 - 2022 ND 83

Taxpayer sought review of decision of county board of commissioners denying taxpayer's applications for abatement or refund of taxes.

The District Court affirmed. Taxpayer appealed.

The Supreme Court held that taxpayer's mailing of his applications to city assessor's office did not constitute filing of the applications in the county auditor's office, under statute requiring such applications to be filed in county auditor's office by particular date in order to be timely; city assessor's office and the county auditor's office were not the same.

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