

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NORTH DAKOTA

Thompson v. Molde

Supreme Court of North Dakota - November 13, 2018 - N.W.2d - 2018 WL 5916790 - 2018 ND 245

Property owners brought action against county for fraud, inverse condemnation, and slander of title, based on alleged lack of county authority to tax their property.

The District Court granted summary judgment in favor of county. Property owners thereafter filed motion for transfer and assignment of property tax obligations to county's attorney. The District Court denied the motion and awarded attorney fees to county. Property owners appealed.

The Supreme Court of North Dakota held that:

- Property owners failed to establish a claim for abatement or refund, and
- Property owners' appeal was frivolous.

Property owners, who challenged county's assessment of taxes on their property, failed to establish a claim for abatement, where they did not submit such claim to county board of commissioners for administrative review prior to seeking judicial relief.

Property owners' appeal to trial court's grant of summary judgment against them, in their action challenging county's tax authority over their property, was frivolous, and thus county was entitled to attorney fees and double costs; owners' arguments on appeal, such as that "it is the federal government's obligation to pay the real estate tax[.]" were so devoid of merit that owners should have been aware of the impossibility of success.