

# **Bond Case Briefs**

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## **TAX - NORTH DAKOTA**

### **RFM-TREI Jefferson Apartments, LLC v. Stark County Board of Commissioners**

**Supreme Court of North Dakota - October 21, 2020 - N.W.2d - 2020 WL 6157021 - 2020 ND 204**

Commercial property taxpayers appealed county board of commissioners decision denying their applications for tax abatements or refunds of taxes paid on apartment and hotel properties.

The District Court affirmed, and taxpayers appealed.

The Supreme Court held that:

- Board could not adopt assessment in light of assessor's concession that the assessed value exceeded the market value of the properties, and
- Board did not violate taxpayers' due process rights at hearing.

County board of commissioners could not adopt tax assessor's assessment of apartment and hotel properties in light of assessor's concession that the assessed value exceeded the market value of the properties; assessor conceded the properties could not have sold for the value they were assessed, such that their market value was less than their assessed value, and, as properties were commercial properties, their market value was synonymous with their true and full value.

County board of commissioners did not violate commercial taxpayers' due process rights when it considered taxpayers' information presented in written form and orally summarized by counsel and gave terse responses to their requests concerning the hearing format and time limitations, where board held a special hearing and did not restrict the taxpayers' time to present their case or their manner of doing so.