

N.D.A.G. Letter to Herauf (March 13, 1986)

March 13, 1986

Mr. William A. Herauf
Ficek Law Office
41 1st Avenue West
P.O. Box 866
Dickinson, ND 58601

Dear Mr. Herauf:

Thank you for your letter of February 25, 1986, concerning the ability of a township to rebate township revenues which have accumulated in savings.

We have reviewed N.D.C.C. Ch. 58-03 and concur with your conclusion that current statutes do not authorize township boards to rebate unused funds. Instead, we believe the procedures to abate a refund tax, as outlined in N.D.C.C. Ch. 57-23, is the only procedure available for those desiring to receive a refund or abatement of prior tax assessments. N.D.C.C. §57-23-09 provides that any amount refunded pursuant to these proceedings shall be charged to the state, county, city, township, school district, or park district which may have received any part of any such moneys in proportion to the levies for the year for which the tax was extended.

Sincerely,

Nicholas J. Spaeth

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