

Course: B.Com Part III

Paper: VII

Topic: Powers and Duties of Tax Commissioner

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Powers and Duties of Tax Commissioner

1. Shall perform all the duties enjoined upon him/her.
2. Shall exercise general supervision over all assessors of general property or other taxes, over township, county, and city boards of equalization and over all other assessing officers, in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.
3. Shall direct actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities and punishments of persons, officers of corporations, public officers, and others, for failure or neglect to comply with the provisions of law governing the returns, assessments, and taxation of property, income, or other objects of taxation, cause complaints to be made against officers for neglect or refusal to comply with the law, and

generally shall enforce all tax proceedings and revenue laws of the state in the proper courts.

4. May require state's attorneys of the several counties to assist in the commencement and prosecution of actions and proceedings for the violation of any laws in respect to assessment or taxation.
5. May require township, city, county, and other public officers to report information as to the assessment and collection of property and other taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the administration of the tax laws, in such form and upon such blanks as he/she may prescribe.
6. May summon witnesses to appear and give testimony and produce books, records, papers, and documents relating to any matter which he/she or the state board of equalization may have authority to investigate or determine, and may cause the depositions of witnesses residing within or without the state, or temporarily absent therefrom, to be taken, upon notice to the interested parties, if any, in like manner as depositions of witnesses are taken in civil actions in the district court.
7. May require a reassessment of property in any county to be made in accordance with ch. 57-14 whenever that is deemed necessary, or may require county auditors to place on the assessment rolls property which may be discovered and which has not been taxed according to law.
8. Shall examine carefully all cases where evasions or violations of the laws of assessment and taxation of property or other objects of taxation are alleged, complained of, or

discovered, and shall ascertain wherein existing laws are defective or are administered improperly or negligently.

9. Shall submit to the governor and the office of management and budget as prescribed by π 54-06-04 the biennial report of the commissioner and state board of equalization.
10. Shall visit other states and confer with taxing officials and attend tax or other economic conferences or conventions, in person or by his/her authorized agent.
11. Shall certify all levies, assessments, equalization, or valuations made by him/her or the state board of equalization, not more than thirty days after the same have been made, or at periods otherwise provided by law.
12. Shall have the power to execute reciprocal agreements with the appropriate officials of any other state under which he/she may waive all or any part of the requirements imposed by the laws or statutes of this state upon those who use or consume in the state of North Dakota, gasoline, other motor vehicle fuel or special fuel upon which the tax has been paid to such other state; provided, that the officials of such other state grant the equivalent privileges with respect to gasoline, other motor vehicle fuel, or special fuel used in such other state upon which the tax has been paid to the state of North Dakota.
13. May maintain an accounting system which includes a special category of accounts designated as noncurrent accounts. Said noncurrent accounts shall be those accounts which are uncollectible as a matter of law or those accounts where all reasonable collection efforts over a period of six years have produced no results. After examination by the state auditor, and upon his/her recommendation for cause, specific accounts may be removed by the commissioner from noncurrent status and all records pertaining thereto immediately destroyed.

