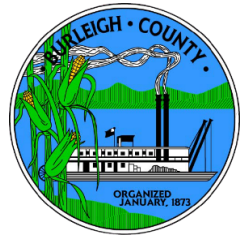




Burleigh County Commission Special Meeting Agenda

1st Floor Conference Room, City/County Office Building, 221 N 5th St, Bismarck



May 21, 2025

5:00 PM

COUNTY COMMISSION

1. Meeting called to order.
2. Roll call of members.
3. Consideration of submitting a petition to the Governor to remove Auditor/Treasurer Splonskowski.
4. Discussion on preliminary resolution for the redesignation of Auditor/Treasurer.
5. Adjourn.

Mark Splonskowski
Burleigh County Auditor/Treasurer

CHAPTER 44-11 REMOVAL BY GOVERNOR

44-11-01. What officers removable by governor - Grounds.

The governor may remove from office any county commissioner, sheriff, coroner, county auditor, recorder, state's attorney, county treasurer, superintendent of schools, surveyor, public administrator, city auditor, city commissioner, mayor, township officer, rural fire protection district board member, school board member, or any custodian of public moneys, except the state treasurer, whenever it appears to the governor by a preponderance of the evidence after a hearing as provided in this chapter, that the officer has been guilty of misconduct, malfeasance, crime in office, neglect of duty in office, or of habitual substance abuse or gross incompetency.

44-11-02. Charges - How made - By whom prosecuted.

1. The petition against any official authorized to be removed by the governor must be entitled in the name of this state and must be filed with the attorney general.
2. The charges against any official, other than a school board member, may be made upon the petition of fifty qualified electors of the county in which the person charged is an officer, or upon the petition of ten percent of the qualified electors voting at the preceding general election for the office of governor in that political subdivision or district in which the person charged is an officer, whichever is least, or by the state's attorney of such county.
3. The charges against a school board member must be made upon a petition containing the signatures of qualified electors of the school district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census are required. However, not fewer than twenty-five signatures are required unless the district has fewer than twenty-five qualified electors, in which case the petition must be signed by not less than twenty-five percent of the qualified electors of the district. In those districts with fewer than twenty-five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located.
4. When the petition is filed, the attorney general shall conduct an investigation within thirty days. Upon completion of the investigation, the attorney general shall make a recommendation to the governor whether a removal proceeding should be conducted by a special commissioner, and if so, whether the accused officer should be suspended during the pendency of the proceeding.
5. Upon receipt of the recommendation of the attorney general, the governor shall determine whether to proceed with the appointment of a special commissioner. If the governor decides not to appoint a special commissioner, the governor shall notify the individuals who filed the petition and summarize the reasons for the decision. If the governor decides to appoint a special commissioner, the governor shall request that a prosecutor draft and serve the official complaint against the officer.
 - a. When the officer sought to be removed is other than the state's attorney, the state's attorney for the county involved or in which the political subdivision or office is located, upon request of the governor, shall appear and prosecute. Upon approval of the governor, the state's attorney may contract with a state's attorney from another county or other competent attorney, or request the attorney general to prosecute the proceedings.
 - b. When proceedings are brought to remove the state's attorney, the attorney general shall appear on behalf of the state and prosecute such proceedings. Upon approval of the governor, the attorney general may contract with a state's attorney or other competent attorney.

44-11-03. Petition and complaint - Requisites.

The petition and thereafter the complaint must state the charges against the accused, and, unless filed by the state's attorney or attorney general, must be verified and may be amended as in ordinary actions. If such amendment of the complaint or charges includes any new or additional charge, then the accused must be allowed a reasonable time to prepare a defense.

44-11-04. Suspension of officer - Notice to governing body.

If the governor judges that the best interests of the state require it to be done, the governor by written order to be delivered to such officer, may suspend the accused officer from the performance of duty during the pendency of the removal proceedings. If the governor suspends the accused, the governor immediately shall notify the board or persons authorized to fill a vacancy in that office, and that board or those persons, within five days after receipt of such notice, shall appoint a competent person to fill the office and perform the duties of the officer during the suspension.

44-11-04.1. Appointment of special commissioner - Filing of complaint.

The governor shall appoint as a special commissioner a retired or former judge, or other competent person learned in the law to preside over the removal proceedings. The prosecutor shall file with the special commissioner a complaint containing the allegations against the officer, which may consist of the charges alleged in the petition or any charge justified by the investigation conducted by the attorney general. The prosecutor shall also file proof that the complaint was served on the officer.

44-11-05. Notice of charges - Taking testimony.

Repealed by S.L. 2013, ch. 342, § 12.

44-11-06. Hearing - Report to governor .

Within thirty days of the appointment of the special commissioner, a hearing shall be held in open court on the allegations of the complaint. The proceedings shall be recorded by a court reporter or court recorder. The accused is entitled to be present and be heard in person or through the accused's attorney. The commissioner has the same powers as are conferred upon district judges to take testimony and may rule on, admit, or exclude testimony accordingly. Within ten days of the conclusion of the hearing, the commissioner shall forward to the governor a report of the proceedings, including a summary of testimony, findings as to whether any allegations were proven by a preponderance of the evidence, exhibits and evidence received, and a recommendation whether the accused should be removed from office. The governor may request a transcript be prepared if review of testimony is necessary for a final determination on removal.

44-11-07. Removal from office upon hearing - Filling vacancy.

If after reviewing the report and recommendation, the governor determines that removal is in the best interests of the state, the governor shall make an order in writing removing the accused from office, and shall cause a copy of the order to be delivered to the accused and one copy to be delivered to the board or persons having the authority to fill a vacancy in that office. Thereupon that board or person, within five days thereafter, shall appoint a competent person to fill the office and perform the duties thereof, unless the accused, prior to the final hearing, had been suspended as provided by this chapter, and an interim appointment made. In such case the person appointed to the office during the suspension shall continue until the expiration of the term for which the accused was elected or appointed. If the governor decides that removal is not in the best interests of the state, the governor shall notify the individuals who filed the petition and summarize the reasons for the decision.

44-11-08. Appeal - Notice and bond filed with clerk of district court.

When the accused person so removed is aggrieved by the removal, the accused person is entitled to appeal from the decision of removal made by the governor to the district court in any

other district of the state upon filing a notice in the office of the clerk of the district court, setting forth the grounds of appeal, together with a bond in the sum of two hundred fifty dollars, which must be for the payment of costs of such appeal in the event the action of the governor is affirmed. Such bond must be approved as to form by the state's attorney of the county and as to its sufficiency by the clerk of the district court. Such notice and bond must be filed within fifteen days after the date of the order by the governor.

44-11-09. Appeal - Notification of governor - Proceedings.

The clerk of the district court shall notify the governor of the filing of an appeal by registered or certified mail. The governor, within ten days after the receipt of such notice, shall mail to the clerk of said court the testimony in such removal proceedings, together with a copy of any order made by the governor in such proceedings. Said appeal must be heard by the judge of said court upon the record in such proceedings, without a jury, at the next regular term of court or prior to said term, in the discretion of the judge of said court. After such hearing by the district judge, the district judge shall make an order affirming the order of the governor or an order reinstating the defendant officer if the decision is clearly erroneous.

44-11-10. Fees of special commissioner - Stenographer - Witnesses.

The fees of the special commissioner provided for by this chapter must be two hundred dollars per day, and in addition thereto, the special commissioner shall receive mileage from the commissioner's residence to the place of trial the same as is allowed by law to sheriffs. The special commissioner may employ a stenographer and pay the expenses of the stenographer. Such expenses must be itemized by the commissioner and filed with the commissioner's report and findings and audited and allowed by the governor. Witnesses giving testimony before such commissioner, the number to be limited by the commissioner, must be allowed the same fees as witnesses in district court. In proceedings to remove a county officer, such fees must be paid by the county upon allowance by the board of county commissioners in the same manner as other claims against the county, and if a municipal or township officer, then by the city council, board of city commissioners, or board of township supervisors, in the same manner as other claims against the municipality are paid.

44-11-11. Oath of commissioner - Contents - Filing.

When a special commissioner has been appointed as provided in this chapter, the commissioner forthwith shall take an oath and shall file the same with the governor that:

1. The commissioner, impartially and to the best of the commissioner's knowledge and ability, without fear, favor, or prejudice, will hear and cause to be taken all the testimony and evidence offered and received at the hearing for and in behalf of the prosecution and accused, together with all papers and other exhibits offered by either party, and carefully will preserve the same.
2. The commissioner will cause all of the oral testimony offered and received at the hearing to be available to be transcribed at the request of the governor, and as speedily as may be after the hearing will prepare a report of the proceedings, summary of testimony, findings of fact, and complete record of all evidence and testimony, including all exhibits offered and received at said hearing by either party, and will cause the same to be filed with the governor.

44-11-12. Powers of commissioner - Subpoenas - Service - Fees.

After taking and filing the oath of office, the commissioner has authority to issue subpoenas for persons and subpoenas duces tecum and to administer oaths to witnesses the same as is conferred upon district judges. The subpoenas may be directed to any sheriff, or chief of police, who immediately shall serve the subpoenas. The officer is entitled to such fees as are allowed to sheriffs for serving subpoenas in district court. The fees must be paid in the same manner as is provided in this chapter for witness fees and commissioner's fees. The commissioner may punish for contempt in the same manner as the district court.

44-11-13. Costs on dismissal of charges - Bond.

Repealed by S.L. 2013, ch. 342, § 12.

44-11-14. Collection of costs.

Repealed by S.L. 2013, ch. 342, § 12.

STATE OF NORTH DAKOTA

COUNTY OF BURLEIGH

IN THE MATTER OF THE REMOVAL FROM OFFICE OF
MARK SPLONSKOWSKI, BURLEIGH COUNTY AUDITOR / TREASURER

State of North Dakota,)	
)	
Petitioner,)	PETITION FOR REMOVAL
)	
vs.)	
)	
Mark Splonskowski,)	
Burleigh County Auditor / Treasurer,)	
)	
Respondent.)	
.....)	

¶ 1. COMES NOW the Petitioner, State of North Dakota, by and through Julie Lawyer, Burleigh County State's Attorney, on behalf of the Board of Burleigh County Commissioners, and for this petition pursuant to Chapter 44-11, North Dakota Century Code (N.D.C.C.), alleges and states as follows:

¶ 2. That the Respondent, Mark Splonskowski, is a resident of Burleigh County, North Dakota.

¶ 3. That the Respondent is the current Auditor / Treasurer of Burleigh County, having been elected to this position in 2022.

¶ 4. That the Respondent is guilty of misconduct, malfeasance, neglect of duty in office, and gross incompetency which are grounds to remove him from the office of Auditor / Treasurer of Burleigh County by:

¶ 5. In July 2023, Burleigh County Auditor / Treasurer Mark Splonskowski filed a lawsuit against Erika White in her capacity as State Election Director of North Dakota. Splonskowski did not have consent or approval of the Board of Burleigh County Commissioners pursuant to N.D.C.C. § 11-11-14(1) to file said lawsuit. Splonskowski claimed he filed the lawsuit on a personal basis and not in his official capacity despite the only standing he had to file the lawsuit was due to his elected position and performance of statutory duties as the

Burleigh County Auditor and the allegations of harm made in the lawsuit were in his capacity as the Burleigh County Auditor. *Splonskowski v. White*, 1:23-cv-00123, in United States District Court for the District of North Dakota.

¶ 6. From April 2023 through April 2025, the Board of Burleigh County Commissioners have approved abatements and settlement of taxes for specific properties, thereby requiring the Burleigh County Auditor / Treasurer to issue refunds of overpaid taxes to the property owner. Refunds have been withheld for up to six weeks after they have been approved.

¶ 7. In 2024, Splonskowski, as the Burleigh County Auditor was responsible for proper administration of election procedures for the first time. In October 2024, it was discovered by the State Election Director that election equipment provided by the North Dakota Secretary of State to Burleigh County had been compromised. A media device (flash drive or thumb drive) had been introduced to a stand-alone computer that, pursuant to security processes set forth in N.D.C.C. Title 16.1, was not allowed. A replacement stand-alone computer was provided to Burleigh County but the security breach caused concern for the Secretary of State to the extent that he requested inspection of all the election equipment to ensure compliance with all security processes required by law and requested specific reporting to ensure training of election workers and post-election security processes were followed. The North Dakota Secretary of State conducted over thirty election training sessions in 2024. Splonskowski attended or partially attended nine of the thirty training sessions.

¶ 8. Splonskowski has not ensured proper handling of incoming monies into the Auditor / Treasurer's office in that a payment by the City of Bismarck for approximately \$91,000 was lost or misplaced within the Auditor / Treasurer's office after it was hand-delivered to the office.

¶ 9. Splonskowski, who is responsible for investment of Burleigh County funds has delayed investing incoming funds and/or has not properly invested Burleigh County funds resulting in a loss of investment revenue to Burleigh County and to other governmental entities.

¶ 10. Splonskowski has engaged in improper accounting practices which result in negative balances on Burleigh County accounts and improper allocation of interest earnings in accounts. Some of the accounts at issue are governed by a Joint Powers Agreement and Burleigh County is at risk of violating the Joint Powers Agreement due to improper accounting practices.

¶ 11. In October 2024, Splonskowski engaged in harassment and/or retaliation against the Burleigh County Human Resources Director (HR Director). The Burleigh County Elections Coordinator abruptly resigned on October 15, 2024. The HR Director contacted the former Elections Coordinator for an exit interview. The HR Director prepared a confidential memorandum regarding that conversation which was shared with the media. Splonskowski accused the HR Director of releasing the confidential memorandum to the media and requested an investigation despite the fact he has received confirmation from the member of the media who received the confidential memorandum that the HR Director did not release the memorandum.

¶ 12. In November 2024, Splonskowski continued to engage in harassment and/or retaliation against the Burleigh County HR Director. Splonskowski notified the Burleigh County Human Resources Team that he wished to hire a new employee following the abrupt resignation of the Elections Coordinator on October 15, 2024. Pursuant to Burleigh County policy, the HR Director, in conjunction with Splonskowski, determined the composition of the interview panel. Splonskowski disagreed with composition of the interview panel. Splonskowski, as the elected auditor and department head, made the final determination as to the hiring of the new Burleigh County Elections Coordinator. Splonskowski filed a grievance against the HR Director with the Director's subordinate employee based on the composition of the interview panel.

Splonskowski was notified the subject matter of his grievance was not an event for which he could file a grievance. Splonskowski then filed his grievance with a Burleigh County Commissioner and the matter was placed on the agenda for the December 2, 2024 meeting of Burleigh County Commissioners. Splonskowski did not provide a copy of the grievance to the Commissioners prior to the meeting and Splonskowski offered to read his grievance into the record at the meeting. The Commissioners voted to table the matter until they all received a copy of the grievance for review. Thereafter Splonskowski sent an email rescinding his grievance.

¶ 13. From January 31, 2025 through March 2025, Splonskowski failed to provide election workers with proper tax forms to enable them to file their 2024 income tax returns. Temporary workers were employed by the Burleigh County Auditor to assist in fulfilling his duties as the county's election coordinator. Those temporary workers who were required to receive 2024 W-2 Wage and Tax Statements from Burleigh County were mailed a 2025 W-2 Wage and Tax Statement on or about March 6, 2025. On or about March 31, 2025, a 2024 W-2 Wage and Tax Statement was mailed to each of the qualifying temporary election workers. W-2 forms were required to be filed with the U.S. Internal Revenue Service and sent to the worker no later than January 31, 2025. Due to these errors, Burleigh County could face penalties from the federal government of up to approximately \$42,000.

¶ 14. On at least two occasions, the County Finance Director has had to remind Splonskowski of his deadlines and obligations to ensure Burleigh County receives matching funds through state programs. On or before February 1, 2025, county auditors are required to submit an annual report on Senior Citizens Mill Levy/Match. In order to complete the report, county Senior Centers/Senior Service Centers submit their annual reports to the auditor's office by January 15, 2025 for the county auditor to compile the information into a single report to the State in order to qualify for matching grants funds from the state. The annual reports of the

individual centers were submitted and compiled into one final annual report for the auditor's signature and sent to Splonskowski on January 13, 2025. No response or filing was completed by Splonskowski by January 28, 2025 and the Burleigh County Finance Director, upon finding the completed report had been sent to Splonskowski for review and filing on January 13, 2025 but had not yet been filed, had to remind Splonskowski about his duties to ensure the report was filed in a timely manner so Burleigh County could qualify for matching state funds. The same occurred with the North Dakota Department of Agriculture's Landowner Assistance Program for the removal of noxious weeds.

¶ 15. On or about March 28, 2025, the Burleigh County Auditor's Office received approximately \$10,700,000 from the North Dakota Treasurer for primary residence credits. Pursuant to N.D.C.C. § 57-02-08.10, the county auditor "shall apportion and distribute the payment to the county and the taxing districts of the county" within fourteen day of receiving the funds. As of April 25, 2025, Splonskowski had not distributed the funds as required by law.

¶ 16. WHEREFORE, due to Splonskowski's misconduct, malfeasance, neglect of duty in office, and gross incompetency, pursuant to Chapter 44-11, N.D.C.C., the undersigned respectfully requests the following relief:

¶ 17. That the Attorney General conduct an investigation and make a recommendation to the Governor to conduct removal proceedings [and suspend Splonskowski during the pendency of proceedings];

¶ 18. [That upon finding it to be in the best interests of the State, that the Governor by written order, suspend Splonskowski from the performance of his duties during the pendency of the proceedings];

¶ 19. [That upon suspension, The Governor immediately notify the Burleigh County Board of Commissioners that within five days after receipt of the notice of suspension, the

Commission shall appoint a competent person to fill the office of Auditor / Treasurer and perform those duties during the pendency of proceedings];

¶ 20. That the Governor appoint a special commissioner to preside over a hearing on removal proceedings, prepare a report of the proceedings, including a summary of testimony, findings as to whether any allegations were proven by a preponderance of the evidence, exhibits and evidence received, and a recommendation whether Splonskowski should be removed from office;

¶ 21. That upon completion of said hearing, that the Governor remove the Respondent, Mark Splonskowski, from the office of Burleigh County Auditor / Treasurer and direct the person appointed to the office during the suspension shall continue until the expiration of the term for which Splonskowski was elected.

¶ 22. I have read section 44-11-03, N.D.C.C., and the statements made in this petition are true and correct to the best of my knowledge.

Dated this _____ day of May, 2025.

Julie Lawyer, BAR ID 05693
Burleigh County State's Attorney
514 E Thayer Ave
Bismarck, ND 58501
Phone: (701) 222-6672
E-service: bc08@nd.gov

PRELIMINARY RESOLUTION on Separating the Elective Office of Burleigh County Auditor / Treasurer to Elective Office of Auditor and Appointive Office of Treasurer, Office of County Administrator, and Office of Tax Equalization

Whereas the elective offices of Burleigh County Auditor and Burleigh County Treasurer have been combined into one elective office and also consolidated the office of Tax Equalization with the office of County Auditor effective May 5, 2003;

Whereas the County Auditor / Treasurer's primary duties are chief financial officer, elections officer, secretary to the County Commission, keeping track of all property taxes, and to act as the accountant, financial manager, and investor for the county;

Whereas pursuant to N.D.C.C. § 11-10-04, the qualification for an elected County Auditor or County Treasurer is the candidate must be a qualified elector in the county, which is at least eighteen years old and a resident of the county;

Whereas the Board of County Commissioners believes that more qualifications are necessary for an individual to be the chief financial officer of the County;

Whereas the Home Rule Charter for Burleigh County as passed on June 11, 2024, Article III sec. 3 allows the Board of County Commissioners to follow state law separating an elective county office into two or more elective or appointive offices and North Dakota Century Code § 11-09.1-05(6) allows the Board of County Commissioners to eliminate or combine county offices pursuant to N.D.C.C. ch. 11-10.2.

Whereas pursuant to N.D.C.C. § 11-10.2-01(1)(b), the Board of County Commissioners may separate an elective county office into two or more elective or appointive offices; now, therefore, be it

Resolved, that effective April 1, 2027 and in accordance with the details of the following plan, the office of Burleigh County Auditor / Treasurer be separated into offices of Auditor and Treasurer, and the County Commission, may, if deemed necessary and appropriate, add the office of County Administrator at any time thereafter;

Resolved, that effective April 1, 2027, the positions of Treasurer and County Administrator, if authorized, shall be hired positions with minimum qualifications as recommended by Human Resources Director and approved by the County Commission;

Resolved, that effective April 1, 2027, the office of Tax Equalization shall have separate staff from the Auditor, Treasurer, and County Administrator offices;

Resolved, that a copy of this preliminary resolution and accompanying plan shall be filed in the Office of the County Auditor / Treasurer and shall be published once each week for two consecutive weeks , with public hearings scheduled thereafter.

Dated this ____ day of _____, 2025.

Attest: _____
Mark Splonskowski
Burleigh County Auditor / Treasurer

Brian Bitner, Chair
Burleigh County Commission

PLAN to Separate the Elective Office of Burleigh County Auditor / Treasurer to Elective Office of Auditor and Appointive Offices of Treasurer, Office of County Manager or Administrator, and Office of Tax Equalization

The combined offices of Burleigh County Auditor / Treasurer and Office of Tax Equalization will be separated effective April 1, 2027. The purpose of the separation is to retain an elected auditor and to ensure that a treasurer is hired who has the necessary qualifications to collect, disburse, and invest the county's funds. The separation will promote checks and balances and will involve the following changes:

1. The Office of County Auditor will be separated from the Office of County Treasurer. The non-financial statutory duties of the County Auditor shall be retained by the Auditor.
2. The Office of Treasurer shall be assigned all statutory duties of the Treasurer and all remaining financial duties of the Auditor, including primary management for all banking and cash management operations, investments, collecting, receipting, and disbursing county funds.
3. The Office of County Administrator may be created and filled by the County Commission if and when deemed necessary by the County Commission.
4. The Office of County Tax Equalization shall be separated from that of the County Auditor and County Treasurer.

The County Auditor will be directly responsible for the management of the County Auditor's office and the County Commission will continue to provide the necessary staff, office space, and equipment necessary to perform the functions required of the County Auditor's office.

The County Treasurer will be directly responsible for the management of the County Treasurer's office and the County Commission will provide the necessary staff, office space, and equipment necessary to perform the functions required of the County Auditor's office.

The County Administrator will be directly responsible for coordinating or overseeing day-to-day activities of the county pursuant to the direction of the County Commission and the County Commission will provide the necessary staff, office space, and equipment necessary to perform the functions required of the County Administrator's office.

Additional staff of a Treasurer and a County Administrator, as deemed necessary, may be added. As current staff are assigned the current job duties related to the duties of the county auditor and treasurer, staffing for the offices will remain the same, however, staff may be reassigned to office of auditor, treasurer, or tax equalization to ensure all job duties of each office are accomplished with maximum efficiency.

The staff needed for daily operations for each department is:

Office of the County Auditor – County Auditor, Executive Assistant/Elections Coordinator, Administrative Assistant

Office of the County Treasurer – County Treasurer, Deputy Treasurer, Accountant I or II, Accounting Technician, Administrative Assistant

Office of Tax Equalization – Tax Equalization Director, Senior Appraiser, Appraiser I or II (2)

Office of County Administrator – County Administrator

Additional staff needed for elections management every two years is as needed. As the offices of Auditor / Treasurer and Tax Equalization would be separated, those staff in the Treasurer and Tax Equalization offices would no longer be required to assist in elections duties. Therefore, other staff in other departments can assist as available, but there would be an increase in the number of temporary election workers needed every two years.

DRAFT

States Attorney Lawyer,

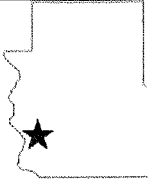
The Burleigh County Auditor/Treasurer office currently consists of 7 members. Myself, my Deputy Auditor/Treasurer, Executive assistant/Elections Coordinator, Accountant I, Accounting technician, Admin assistant-accounts receivable and Admin assistant-real estate.

It is difficult to give you an estimate for the needs of the office since the duties have not been more clearly defined. However, I will do my best to give you an estimate based on the comments I have heard.

If the office were to be split, depending upon the duties associated with each division. The Treasurers office would require an admin assistant, accounts receivable, accounts payable and at least an Accountant I and II along with the Treasurer.

The Auditor's office would require at a minimum the Auditor and three supporting staff. An Executive assistant/elections coordinator, an administrative assistant, and an accountant. If the Treasurer's office and Tax Equalization office were no longer to be part of the election process, we would also have to substantially increase the salary and election worker budget for election years. My estimation would be a 400% increase to the election's salary budget and a 30-50% increase to the election worker budget line items.

I have included the job descriptions for each of the member so the office for their duties.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description Number: 01-41410-016</p>
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Employee: _____

Job Title: Auditor/Treasurer/Tax

Job Status: Elected

Salary Grade: 16

Location: Bismarck

Department: Auditor/Treasurer/Tax
Equalization

Reports to: Electorate

DBM Rating: D63

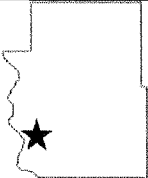
Job Summary: As a duly elected official, is responsible for duties as Auditor and Treasurer outlined in North Dakota Century Code, Chapter 11-13 and 11-14, and oversee duties of the Tax Equalization division outlined in N.D.C.C., Chapter 11-10, and provide complete, concise, accurate, and timely information and comprehensive services to the citizens of Burleigh County as requested, and to provide information and support services to elected officials and staff so they may perform their identified duties and responsibilities.

Responsibilities:

- | | |
|------------------|---|
| <u>40</u> % time | 1. Responsible for the management of the offices of Auditor, Treasurer and Tax Equalization. |
| <u>30</u> % time | 2. Act as Chief Financial Officer, in cooperation with the County Finance Director, responsible for providing accurate financial information and comprehensive services to Elected Officials, County staff, and the public. |
| <u>10</u> % time | 3. Responsible for serving as Chief Election officer for the County, managing all aspects of an election, to make out and deliver notices of general and special elections. |
| <u>10</u> % time | 4. Responsible for managing meetings and coordinating with other agencies, act as clerk of the Board of County Commissioners and keep an accurate record of official proceedings of the Board. |
| <u>10</u> % time | 5. Preserve and keep all documents, books, records, maps, and other papers necessary to transact County Business. |

Essential Job Duties:

1. Perform all responsibilities of Auditor and Treasurer outlined in North Dakota Century Code Chapters 11-13 and 11-14 and oversee certain responsibilities of the Tax Equalization office in accordance with North Dakota Century code, Chapter 11-10.
2. Act as clerk of the Board of County Commissioners and keep an accurate record of the official proceedings of the board.
3. Act as Chief Financial Officer for the County and in cooperation with the Finance Director, and Deputy Finance Director, keep complete and detailed records of all financial transactions, and prepare the annual financial statement of the County.
4. File and preserve all accounts, documents, books, records, maps, vouchers, and other papers pertaining to the settlement of all accounts to which the County is a party, and such copies under the hand and seal of the Auditor shall be admitted as evidence in all courts in the state.
5. As Chief Election Officer for the County, perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing votes cast at election, issues certificates of election and forward the abstracts of and canvassing votes cast as election, issue certificates of election and forward the abstract of votes cast to the Secretary of State.
6. Prepare operating budget for combined department, and annual budget for the county, including calculation of tax mill levies, and prepare assessment list/abstract and tax abstract.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p align="center">Last Date Revised: 04/17/2023</p> <p align="center">Job Description Number: 01-41410-016</p>
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7. Manage the combined offices of Auditor/Treasurer/Tax and hire, train, supervise, and evaluate the performance of Deputy Auditor/Treasurer, Executive Assistant – Elections Coordinator, and Deputy Auditor/Tax Equalization Director. And in conjunction with the Finance Director, the Deputy Finance Director.
8. Act as advisor for other County governing boards such as County Planning Commission, County Board of Health, Water Management Board, Weed Control Board, Park Board, Special Assessment Commission, etc., and keep the community informed of the direction of the County by communicating with the media, community officials, and the general public.
9. Act as the custodian for the unorganized township records.
10. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Must be duly elected by the citizens of Burleigh County. Bachelor's or Master's Degree in Public Administration, Business Administration or Accounting would be beneficial.

Working Conditions/ Physical and Mental Demands

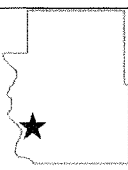
1. Physical environment consists of a desk job in the standard environment. Will include physical motions of finger dexterity for frequent use of PC keyboard and monitor, sitting and standing motions.
2. Often works in high-stress situations. Often works irregular schedules. Must be able to work through stressful times with high customer counts.

Clarification Clause:

This is an elected position and as such, is subject to election rules. This position is subject to the North Dakota Century Code, Chapter 11-13 and 11-14 rules and regulations. This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in performing the duties related to the Auditor/Treasurer/Tax position. The job description is not a contract. The County reserves the right to change the job description as long as it follows N.D.C.C. 11-13 and 11-14.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 12/18/2024</p> <p>Job Description # 02-41410-533</p>
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Employee: _____
Job Title: Deputy Auditor/Treasurer
Job Status: Exempt
Salary Grade: 12

Location: Bismarck
Department: Auditor/Treasurer/Tax
Reports to: Auditor/Treasurer
DBM Rating: C44/C51


Job Summary: Under the supervision of the Auditor/Treasurer/Tax, is responsible for supervision of clerical staff, tax collection function, accounting functions, preparing, balancing, and making daily bank deposits, and reconciling periodic statements of the County's bank accounts.

Responsibilities:

- 60 % time Supervise, schedule, train, and evaluate staff in the Auditor/Treasurer area of the department, and prepare and mail tax statements, entry of tax collections, and issuance of receipts.
- 25 % time Manage and perform fund investment activities and monitors cash flow requirements of county including preparation of required reports and apportioning various funds to proper districts and custodial accounts.
- 15 % time Maintain periodic financial reports related to general ledger, accounting for special funds, tax collections, and investment of funds, assist with the budget and mill levy processes.

Essential Job Duties:

1. Oversee the collection and recording of all county revenues; prepare and balance daily receipts and deposits of funds, prepare listing of all checks and cash, and reconciliation checking account(s) and periodic statements of bank accounts.
2. Prepare needed data for annual audit, internal report requests, maintain pledged securities.
3. Serve as an active member of the Burleigh County Investment Committee.
4. Assist in the annual budget preparation including calculation of tax levies, preparing assessment list/abstract, special assessment districts.
5. Assist in review of warrants and orders for payments issued by the county to determine whether they are legal obligations of the County, have been properly budgeted, and do not represent over payment to any payee or from any fund.
6. Assist County Auditor/Treasurer in the official record keeping process including taking minutes of County Commission and other meetings.
7. Serve as contact (liaison) for Banks, all Auditor/Treasurer software systems, online (web-based) programs.
8. Responsible for research, troubleshooting, and problem-solving processes for the technical programs and the overall Auditor/Treasurer's department.
9. Create property tax statements, courtesy notices (two time a year), estimate statements, taxation notices, in lieu of taxes, public utilities (electrical and transmission) distribution lines – verifying, reporting, and billing.
10. Process year-end entries, perform rollover and annual closing processes for connection groups.
11. Supervise, train, process timekeeping, monitor workload, evaluate performance, and provide assistance to staff in the department.
12. Assist with elections as directly by the Auditor/Treasurer.
13. Provide backup for telephone calls and assist the public.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p align="center">Last Date Revised: 12/18/2024</p> <p align="center">Job Description # 02-41410-533</p>
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14. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Bachelor's degree in finance, accounting, or business administration and three (3) years of experience in accounting including banking and investing funds and/or an equivalent combination of education and experience.
2. Preference will be given to applicants with two (2) or more years of supervisory experience.
3. Knowledge of state and local laws governing the assessment and collection of real estate taxes.
4. Knowledge of legal property descriptions and common property instruments such as warranty and quit claim deeds, death certificates, and plats.
5. Must possess excellent written and communication skills with the ability to prepare clear, concise, and accurate reports, and maintain effective working relationships with the public and other employees.
6. Ability to perform day-to-day accounting operations, technical computer skills, sufficient in the implementation of an integrated financial management system, and problem solving and analytical skills, sufficient to identify problem areas.
7. Must have valid North Dakota drivers license with clean driving record.

Working Conditions/ Physical and Mental Demands


1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting, standing, lifting, and completing a variety of recurring activities independently.
2. Requires operation of specialized equipment such as a computer, adding machine, business machines, copiers, etc.
3. Mental demands require the ability to interpret and choose the appropriate work procedure from available choices and judgment to select the appropriate guidelines.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Deputy Auditor/Treasurer position. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 05-41410-502</p>
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Employee: _____

Job Title: Executive Assistant – Elections Coordinator

Job Status: Exempt

Salary Grade: 9

Location: Bismarck

Department: Auditor/Treasurer/Tax
Equalization

Reports to: Auditor/Treasurer/Tax

DBM Rating: C41


Job Summary: Under the supervision of the Auditor/Treasurer, is responsible for the high-level administrative duties for the Auditor/Treasurer and the Burleigh County Commission. Assist the Auditor/Treasurer in all aspects of the election process. Perform other projects required by the Auditor/Treasurer/Tax Equalization department.

Responsibilities:

- 50 % time 1. Assist the Auditor/Treasurer with complex administrative tasks for administration of elections and real property taxation.
- 30 % time 2. Assist the Auditor/Treasurer/Tax Equalization Department with high-level administrative duties and project coordination for both the office and the Burleigh County Commission.
- 20 % time 3. Provide administrative support for Burleigh County Commission and various county auxiliary boards including preparation and dissemination of agendas, minutes, and correspondence, calendar, and meeting schedules.

Essential Job Duties:

1. Under the guidance of the Auditor/Treasurer; research develop and provide recommendations and resolutions for the election administration process and other processes for the Auditor/Treasurer/Tax Equalization Department and the Burleigh County Commission.
2. Responsible for the development and coordination of Requests for Proposal (RFP) and coordinating bulk mailings with the USPS according to federal regulations and guidelines and with mailing house operations in data transfer for tax statements and elections.
3. Responsible for coordinating the Auditor/Treasurer/Tax Equalization Department internal calendar of duties and projects to be completed by the department.
4. Coordinate maintenance and repair/replacement of office equipment (copy machine, communication devices). Coordinate with IT on repair/replacement of computer equipment and new user setup (authorities, email, passwords) for the Auditor/Treasurer/Tax Department.
5. Provide confidential administrative support for the Auditor/Treasurer and Burleigh County Commission by preparing and coordinating various meetings, meeting arrangements, materials, agendas, and minutes.
6. Serve as one of the contact people for all website content and updates to the website for the department and the county commission.
7. In coordination with the Auditor/Treasurer; administer the election process and all policies and procedures that fall under the election process.
8. Assist the Auditor/Treasurer with the development of an annual election budget and monitor the election administration to the media, public, and other government agencies.
9. Assist the Auditor/Treasurer with any outreach and education regarding voting, voting processes, and election administration to the media, public, and other government agencies.
10. In coordination with the Auditor/Treasurer review all appropriate correspondence issued by the Secretary of State's office and act as required.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 05-41410-502</p>
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11. In coordination with the Auditor/Treasurer, develop the test programs and test procedures to verify the logic and accuracy of each ballot style used prior to each election.
12. In coordination with the Auditor/Treasurer; is responsible for the recruitment and training of election workers.
13. Provide backup as needed for telephone calls, assist members of the public, collect tax payments, issue receipts, and perform other general clerical duties.
14. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Associate degree required with coursework in office support, business, or education and five (5) years of experience in high-level administrative support duties that include participation in the development, or modification, of major projects or procedures; or an equivalent combination of education and experience such as a Bachelor degree and three (3) years of.
2. Requires knowledge of administrative processes, procedures, or methods, and work experience with considerable knowledge, skill, and ability in duties similar in type and complexity to those performed at this level.
3. Ability to handle multiple duties and priorities under limited supervision along with the ability to direct and motivate other employees.
4. Proficiency in the MS Office Suite of products, specifically, Excel and Word in order to efficiently perform the administrative tasks assigned to this position.
5. Requires a high degree of written and/or verbal communication skills dealing with employees, clients, or the general public.

Working Conditions/ Physical and Mental Demands


1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting and standing.
2. Mental demands require the ability to analyze circumstances and interpret guidelines to select appropriate procedures, which provide analysis, recommendation, or advice used by others in making decisions.
3. Frequent use of PC Keyboard and monitor. Will include physical motions of finger dexterity for use of keyboard, and other office equipment.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Executive Assistant related positions. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 04-41410-019</p>
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Employee: _____

Job Title: Accountant I

Job Status: Exempt

Salary Grade: 9

Location: Bismarck

Department: Auditor/Treasurer/Tax

Reports to: Deputy Auditor/Treasurer &
Deputy Finance Director

DBM Rating: C41

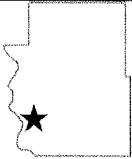
Job Summary: Under the supervision of the Deputy Auditor/Treasurer performs professional level accounting duties, financial analysis, and reporting activities in support of the county's integrated financial system in accordance with federal and state guidelines, rules, policies, and procedures. Assists in compiling and preparing complex fund statements and financial statements in compliance with Generally Accepted Accounting Principles (GAAP). Assists in the implementation and maintenance of new financial applications as well as training and assisting users in order to obtain a variety of financial information.

Responsibilities:

- 80 % time Perform routine and specialized accounting and financial activities in support of the countywide financial management system including functions of accounts receivable, accounts payable, cash receipts, capital assets, inventory management, investments, and long-term debt.
- 10 % time Assist in general administrative functions including budgeting, expenditure analysis, purchasing, and related areas.
- 10 % time Assist in the preparation of the comprehensive annual financial audit; close year-end financial statements, compile information and prepare statistical and note sections of the report. Assist in the review and update of all supporting processes, policies, and procedures needed to ensure compliance with Generally Accepted Accounting Principles (GAAP), conformance with applicable laws and policies, and an effective internal control system.

Essential Job Duties:

1. Maintain and assist in developing financial reports to accurately reflect the financial status of the county.
2. Perform reconciliations within the accounting system. Provide accounting interpretation and analyses to support the financial decisions of the county.
3. Responsible for the recording of deeds and the escrow accounting process.
4. Prepare monthly apportioning to allocate correct amount of collected funds to various taxing districts.
5. Responsible for general ledger reconciliations, corrections, and any needed journal entries.
6. Responsible for assisting with the scanning and transferring of paper invoices and documents to digital format for online storage.
7. Work with the Deputy Auditor/Treasurer to train and coordinate the work of clerical and technical employees, engaged in accounting activities.
8. Answer questions from other departments regarding coding, past records, reports, and payment of bills.
9. Advise county employees on proper accounting procedures as established by the County.
10. Recommend process improvements to current accounting procedures as established by the County.
11. Allocate and verify the recording of revenue and expenditures to the correct funds according to county policies, and procedures. Check invoices and billing statements for coding and validity
12. Assist in the preparation, processing, and verification of the year-end fixed assets and inventory.
13. Responsible for filing unclaimed property, preparing annual school financial reports, and processing abatements.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 04-41410-019</p>
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14. Receipt, count, and balance money, and prepare deposits.
15. Perform the annual 1099 tax reporting process.
16. Provide backup as needed for telephone calls, assist members of the public, collect tax payments, assist with elections, and other general clerical duties.
17. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Bachelor's degree in Accounting or Business Administration and minimum of two (2) years of experience in computer-based accounting functions with an emphasis in fund accounting and financial software applications.
2. Knowledge of fund and cost accounting practices and procedures.
3. Knowledge of automated financial systems and software applications.
4. Knowledge of application of accounting principles to the financial statements with the ability to analyze financial information and other related documents.
5. Knowledge of the Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board statements and interpretations (GASB)
6. Ability to perform day-to-day accounting operations, technical computer skills sufficient in the implementation of an integrated financial management system, and problem solving and analytical skills sufficient to identify problem areas.
7. Ability to communicate verbally and in writing to establish and maintain effective working relationships with employees, other agencies, and the public.
8. Ability to apply knowledge in developing and implementing countywide policy and procedures.
9. Ability to analyze and explain the impacts of authoritative standards and work with staff within the department and other departments to establish guidelines and implement policies, procedures, and processes to assure compliance.

Working Conditions/ Physical and Mental Demands


1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting, standing, lifting, and completing a variety of recurring activities independently.
2. Requires operation of specialized equipment such as a computer, conferencing online meeting tools, adding machine, business machines, copiers, etc.
3. Mental demands require the ability to interpret and choose the appropriate work procedure from available choices and judgment to select the appropriate guidelines.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Accountant position. The job description is not a contract. The County reserves the right to modify this or any other job description at any time.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 06-41410-014</p>
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Employee: _____
Job Title: Accounting Technician
Job Status: Non-Exempt
Salary Grade: 5

Location: Bismarck
Department: Auditor/Treasurer/Tax
Reports to: Deputy Auditor/Treasurer
DBM Rating: B22

Job Summary: Under the supervision of the Deputy Auditor/Treasurer, performs accounting duties in the administration and maintenance of accounts payables and credit card processing procedures.

Responsibilities:


- 40 % time Responsible for administering and maintaining all functions of the county's accounts payable processing system.
- 30 % time Compile and maintain information to substantiate transactions, balance, and reconcile accounts relating to the county's credit card system.
- 20 % time Responsible for processing the general ledger posting function for the Burleigh County biweekly employee payroll.
- 10 % time Assist the public and coworkers, assist with elections, and maintain accurate records.

Essential Job Duties:

1. Responsible for administering and maintaining all functions of the county's accounts payable processing system.
2. Conduct internal audits of all invoices, and credit card charges to provide credit card controls for all departments to assure accuracy for the payment process.
3. Process applications, requests, and claims for individuals seeking information or help regarding the county's credit card system, transfer information from the credit card system to the county's accounting system.
4. Monitor authorized credit card usage in all departments to assure activities are performed in accordance with credit card usage policies, and procedures.
5. Apportion invoices as needed; print and distribute checks for payment; and assist with gathering data for budget development.
6. Responsible for scanning and transferring paper invoices and documents to digital format for online storage.
7. Receive and refer telephone calls, assist members of the public, verify deeds, collect tax payments, assist with elections, complete and process various applications and documents, and other general clerical duties.
8. Collect money, issue receipts, balance and reconcile accounts, maintain, and disburse funds.
9. Proficient in the use of the MS Office Suite of products, specifically, Excel, Word, and Outlook to complete the daily tasks associated with this position.
10. File, retrieve, interpret information, and prepare reports from records. Distribute reports to appropriate people.
11. Post payroll entries to include ACH transfers and other general ledger entries relating to employee deductions and employee benefit payments.
12. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Associates degree with coursework in accounting, finance, or business, and four (4) years of accounting, bookkeeping, or budgeting experience; or an equivalent combination of education and experience.
2. Preference will be given to applicants with prior experience in accounts payable.

	<p>Burleigh County, North Dakota</p> <p>Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 06-41410-014</p>
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3. Proficiency in the MS Office Suite or products, specifically, Excel and Word in order to efficiently perform the administrative tasks assigned to this position.
4. Requires knowledge of administrative processes, procedures, or methods, and work experience with considerable knowledge, skill, and attention to detail.
5. Requires a high degree of written and verbal communication skills and great customer service skills.
6. Ability to handle multiple duties and priorities under limited supervision.

Working Conditions/ Physical and Mental Demands


1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting, standing, lifting, and completing a variety of recurring activities independently.
2. Requires operation of specialized equipment such as a computer, typewriter, adding machine, business machines, copiers, etc.
3. Mental demands require the ability to interpret and choose the appropriate work procedure from available choices and judgment to select the appropriate guidelines.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Accounting Technician position. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 08-41410-530</p>
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Employee: _____

Job Title: Administrative Assistant II – Accounts Receivable

Job Status: Non-Exempt

Salary Grade: 4

Location: Bismarck

Department: Auditor/Treasurer/Tax

Reports to: Deputy Auditor/Treasurer

DBM Rating: B21

Job Summary: Under the supervision of the Deputy Auditor/Treasurer, perform general clerical and bookkeeping duties. Assist the public, answer telephones, collect and tabulate data, prepare original correspondence and reports, balance books, and maintain files.

Responsibilities:

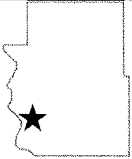
- 40 % time Perform receptionist and general clerical duties including answering telephones, filing, and word processing, assists the public, assists with elections, and maintain accurate records.
- 40 % time Compile and maintain information to substantiate transactions, balance, and reconcile accounts, search records at appropriate time.
- 20 % time Responsible for interpreting information and preparing reports from records, and properly disposing of records at appropriate time.

Essential Job Duties:

1. Receive and refer telephone calls, assist members of the public, receive payments, complete and process various applications and documents, assist with elections, and other general clerical duties.
2. Responsible for assisting with the scanning and transferring of paper invoices and documents to digital format for online storage.
3. Collect money, issues receipts, balance and reconcile accounts, maintain, and disburse funds.
4. Maintain accurate records with respect to real estate and chattel properties, tax assessments and collections, and accounts receivable.
5. Complete and process applications, requests, and permits for Burleigh County.
6. Maintain stock of office supplies, equipment, and forms by ordering and receiving goods, issue goods to staff, and perform physical inventory.
7. Proficient in the use of the MS Office Suite of products, specifically, Excel, Word, and Outlook to complete the daily tasks associated with this position.
8. Assist in the development, implementation, and maintenance of office procedures for the unit.
9. File, retrieve, interpret information, and prepare reports from records. Distribute reports to appropriate people.
10. Research issues with documents, applications, and permits to provide follow-up as needed to retrieve missing information.
11. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Associate degree with major coursework in legal, business, or applied Science, and two (2) years of work experience in high-level administrative and/or a combination of education and experience. Work experience must reflect an ability to conduct research, provide analysis, and interpretation of information, and prepare formal reports.
2. Preference will be given to applicants with experience involving a combination of banking, bookkeeping, or accounts receivable duties.

	<p>Burleigh County, North Dakota</p> <p>Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 08-41410-530</p>
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3. Requires knowledge of administrative processes, procedures, or methods, and attention to detail. Must have considerable knowledge, skill, and ability in duties similar in type and complexity to those performed at this position level.
4. Requires a high degree of written and verbal communication skills, dealing with the general public and other employees.
5. Proficiency in the MS Office Suite or products, specifically, Excel and Word in order to efficiently perform the administrative tasks assigned to this position.
6. Ability to handle multiple duties and priorities under limited supervision.

Working Conditions/ Physical and Mental Demands


1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting, standing, lifting, and completing a variety of recurring activities independently.
2. Requires operation of specialized equipment such as a computer, adding machine, business machines, copiers, etc.
3. Mental demands require the ability to interpret and choose the appropriate work procedure from available choices and judgment to select the appropriate guidelines.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Administrative Assistant type positions. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 07-41410-033</p>
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Employee: _____
Job Title: Administrative Assistant – Real Estate

Location: Bismarck
Department: Auditor/Treasurer/Tax
Equalization
Reports to: Deputy Auditor/Treasurer
DBM Rating: B21

Job Status: Non-Exempt
Salary Grade: 4


Job Summary: Under the supervision of the Deputy Auditor/Treasurer, perform general clerical and bookkeeping duties. Assist the public, answer telephones, collect and tabulate data, prepare original correspondence and reports, balance accounts, and maintain files. Perform duties for deed transfers and the three-year delinquent tax process. Assist with property taxes and elections

Responsibilities:

- 40 % time 1. Perform receptionist and general clerical duties including answering telephones, filing, and word processing, assist the public, assist with elections, and maintain accurate records.
- 40 % time 2. Prepare formal reports, letters, and other documentation on matters concerning elections, real estate assessments, real estate taxation and general government administration.
- 20 % time 3. Assist the Auditor/Treasurer/Tax and Executive Assistant – Elections Coordinator with administrative support for the Burleigh County Commission and various county auxiliary boards including preparation and dissemination of agendas, minutes, and correspondence, calendars, and meeting schedules.

Essential Job Duties:

1. Receive and refer telephone calls, assist members of the public, receive payments, complete and process various applications and documents, assist with elections, and other general clerical duties.
2. Transfer information from source documents such as deeds, plats, billings, invoices, reports, and statements to permanent records such as assessment rolls, and annual reports.
3. Perform deed transfers and abatement recording. Reconciles abatements.
4. Maintain accurate records, with respect to real estate and chattel properties, tax assessments and vouchers for payment as part of the abatement process.
5. Responsible for the coordination of the three-year delinquent tax process.
6. Serve as one of the contact people for all website content and updates to the website for the department and the county commission.
7. Provide monthly expenses to the media as directed by the Auditor/Treasurer Tax.
8. Process legal publications as directed by the Auditor/Treasurer/Tax.
9. Process the multiple parcel maintenance and redaction of property records.
10. Compile township packets annually.
11. Assist the Auditor/Treasurer/Tax and Executive Assistant – Elections Coordinator in providing confidential administrative support for the Burleigh County Commission by preparing and coordinating various meetings, meeting arrangements, materials, agendas, and minutes.
12. Perform other duties as required or assigned.

	<p align="center">Burleigh County, North Dakota</p> <p align="center">Job Description</p>	<p>Last Date Revised: 04/17/2023</p> <p>Job Description # 07-41410-033</p>
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Job Qualifications, Experience and Education

1. Associate degree with major coursework in legal, business, or applied science, and two (2) years of work experience in high-level administrative and/or a combination of education and experience. Work experience must reflect an ability to conduct research, provide analysis and interpretation of information, and prepare formal reports.
2. Requires knowledge of administrative processes, procedures, or methods, and attention to detail. Must have considerable knowledge, skill, and ability in duties similar in type and complexity to those performed at this position level.
3. Requires a high degree of written and/or verbal communication skills dealing with general public and other employees.
4. Proficiency in the MS Office Suite of products, specifically, Excel and Word in order to efficiently perform the administrative tasks assigned to this position.
5. Ability to handle multiple duties and priorities under limited supervision.

Working Conditions/ Physical and Mental Demands

1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting and standing.
2. Mental demands require the ability to analyze circumstances and interpret guidelines to select appropriate procedures, which provide analysis, recommendation, or advice used by others in making decisions.
3. Frequent use of PC Keyboard and monitor. Will include physical motions of finger dexterity for use of keyboard, and other office equipment.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Administrative Assistant type positions. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

From: [Jacobs, Leigh](#)
To: [Lawyer, Julie A.](#)
Cc: [Binder, Pamela J.](#); [Bitner, Brian](#)
Subject: RE: Preliminary Resolution - Auditor / Treasurer Reorganization
Date: Tuesday, May 13, 2025 2:27:09 PM

Julie,

1. current positions you have in your office
 - a. We have a Finance Director and a Deputy Finance Director
2. their job duties
 - a. Deputy Finance Director
 - i. 20 hours a week of Auditor's Office duties
 1. These 20 hours were not fully utilized under previous Deputy Auditor, but have increased since we hired a new Deputy Auditor
 - a. Duties include investment journal entries
 - b. Bank reconciliations
 - c. Reconciliations of cash and accounts receivable
 - d. Vision Zero grant
 - e. Quarterly billings including BMDC, CenComm, Courthouse utilities
 - ii. Seasonal duties including 1099 processing, unclaimed property
 - iii. BMDC Sales Tax bond defeasance activities (this will be going away in the coming days/weeks)
 - iv. Research policies/procedures
 - v. Reconciling general ledger
 - vi. Research items for Commission meetings
 - b. Finance Director
 - i. Certain duties for Auditor's Office
 1. Fixed assets
 2. Financial statement audit liaison
 3. Year-end adjusting entries
 4. Investment reconciliation, procedures, tracking sheets
 5. ARPA grant administration
 6. Other grants
 7. Review of work performed by Deputy Auditor
 8. Reconciliation of cash, receivables, other
 - ii. General Ledger reconciliation
 - iii. Investment benchmarking and reporting
 - iv. Substantial time is devoted to reviewing the work of the Auditor/Treasurer's Office
 - v. Reporting to the Commission
 - vi. Evaluating procedures, looking for process improvement

3. what projected staffing you will need for your offices to perform the reassigned duties

In this case, the Auditor/Treasurer Splonskowski contributes at least a negative one, if not negative two FTEs. Not only does he not provide the kind of work product or output one would expect at his level, but he creates additional problems on an ongoing basis due to his incompetence. I've estimated a cost of at least \$5M to Burleigh County directly because of Auditor/Treasurer Splonskowski's incompetence. As a result, the Finance Director position was re-purposed as an internal auditor. Therefore, a significant amount of our time is spent reviewing the Auditor/Treasurer's work and reporting back to the Commission. Due to the scope of the incompetence, there's a lot to review. If Auditor/Treasurer Splonskowski's job duties are substantially reassigned, his ability to create problems is greatly reduced and therefore, there is less of a need for this internal audit function.

So, by largely removing Auditor/Treasurer Splonskowski from the picture, we gain at least 1 or 2 FTE's by eliminating his negative influence. We also gain probably at least ½ to 1 FTE in the Finance Department due to the reduced need for oversight.

Additionally, the Auditor/Treasurer's Office has failed to improve its procedures over the years. Because we are in a separate building, the scope of this problem is not known, but I would estimate the Auditor/Treasurer's Office loses at least 1 FTE of time per year due to ineffective procedures, lack of technical ability/training, etc. So, with new leadership, there's the opportunity to gain man-hours by improving processes.

I don't think we need to add FTEs to the Finance Department, and I think we have enough FTEs authorized within the Auditor/Treasurer's Office and Finance Department combined to perform the statutory duties, with the understanding that we are currently short an Accountant I position.

However, neither the Auditor/Treasurer nor Deputy Auditor/Treasurer's job duties have been done for over 4 years. We have a backlog of work that needs to be done at that level. It may be that an additional staff member is needed to catch up from these years of negligence. Not to mention the lack of written documentation of many policies & procedures for the decades prior to that.

I am a little skeptical about adding an appointed Treasurer without a County Administrator. It seems to me that accounting departments need to be vertically integrated. Concerns about dual controls can be addressed through segregation of duties and policies/procedures, especially if financial duties are removed from the elected Auditor.

So to summarize, under the reorganization we gain back the negative 2 FTE's caused by Auditor/Treasurer Splonskowski; another ½ to 1 FTE from Finance Department's internal audit function; a potential for 1 FTE from improving procedures; with the possible need to use 1 FTE to clean up years of neglect. So conservatively, a net gain of 2.5 FTEs.

Leigh Jacobs, CPA
Finance Director
Burleigh County

From: [Vietmeier, Alan R.](#)
To: [Lawyer, Julie A.](#)
Cc: [Binder, Pamela J.](#); [Bitner, Brian](#)
Subject: RE: Preliminary Resolution - Auditor / Treasurer Reorganization
Date: Wednesday, May 7, 2025 9:45:52 AM
Attachments: [Deputy Auditor-Tax Director Job Description-4.17.23.pdf](#)
[Senior Tax Appraiser Job Description-04.17.23.pdf](#)
[Tax Appraiser II Job Description 04.17.23.pdf](#)
[Tax Appraiser I Job Description 04.17.23.pdf](#)

Good morning,

Here is the structure for the Tax Equalization office:

4 Staff Members, 1 in each category.

Tax Equalization Director – Oversee the operations of the office. Provide expert knowledge to public and county officials when needed. Supervise the Tax Equalization staff.

Senior Appraiser - Manages the property records in Tax Wise and Vanguard. Provide guidance to title companies, banks, engineers, surveyors, and appraisers. Provides leadership to appraiser 1 and 2. Assists the director with required filings and conducting of meetings. Other duties as assigned by the Director.

Appraiser 2 – perform individual assessments on basic and complex properties. Study the market conditions. Provide customer service. Value the Mobile Homes and track their data. Compile sales data for equalization use.

Appraiser 1 – perform individual assessments on basic properties. Study the market conditions. Provide customer service. Administer the Homestead and Vet Credits.

The office also provides expert knowledge relating to assessments, taxation, property descriptions, etc. to the public when the questions arise. All staff members are well versed in providing that information and utilize the chain of command when the answer is not able to be provided by them.

I have attached all the job descriptions for the office. These are the current job responsibilities that we are working off currently. We also do a lot of additional work due to lack of experience in the other portion of the department.

As the appraiser 1 meets the requirements in the appraiser 2 position they will be moved to an appraiser 2.

Current Staffing Levels of the Tax Equalization will not require any changes at this time.

Hopefully, this helps you compile the necessary information you need.

CHAPTER 11-09.1 HOME RULE COUNTIES

11-09.1-01. Methods of proposing home rule charter.

The board of county commissioners may on its own motion cause a home rule charter to be drafted and submitted for adoption to the electors of the county in the manner provided in this chapter. A home rule proposal may be initiated in a petition filed with the board of county commissioners and signed by qualified electors of the county not fewer in number than two percent of the population of the county.

11-09.1-02. Charter commission - Membership - Preparation and submission of charter - Compensation and expenses - Publication.

Within sixty days after proceedings have been initiated for a home rule charter, the board of county commissioners shall appoint a charter commission, comprised of at least five members, to draft the charter, unless a petition proposing a charter pursuant to section 11-09.1-01 prescribes the composition of the commission or the manner by which the composition of the commission is to be determined. The board shall designate one of the charter commission members as chairman of the charter commission. The board shall set the compensation and expenses of charter commission members. Actual expenses incurred by charter commission members may be reimbursed at the official reimbursement rates of the appointing authority. The board, from its general funds, may furnish the charter commission with office space, clerical help, supplies, and legal and other assistance. The charter commission shall hold at least one public hearing on the proposed charter and may use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the proposed charter. The commission shall prepare and submit the charter to the board of county commissioners within one year after appointment, unless the board allows additional time for submission of the charter. The charter must contain a list of county offices to be elected and any elected offices that will be eliminated or combined if the charter is adopted. The board of county commissioners shall publish the proposed charter once in the official newspaper of the county.

11-09.1-03. Submission of charter to electors.

At least sixty days, but no more than two years, after submission of the charter to the board of county commissioners, the proposed charter must be submitted to a vote of the qualified electors of the county at a primary or general election. If the proposed charter has been submitted to a vote of the qualified electors of the county, the board of county commissioners may call a special election to resubmit the proposed charter to a vote of the qualified electors of the county, and the special election must take place at least sixty days after the call for the special election. The board may amend the proposed charter prior to its resubmission to the electors.

11-09.1-04. Ratification by majority vote - Supersession of existing charter and conflicting state laws - Filing of copies of new charter.

If a majority of the qualified electors voting on the charter at the election vote in favor of the home rule charter, it is ratified and becomes the organic law of the county on the first day of January or July next following the election, and extends to all its county matters. The charter and the ordinances made pursuant to the charter in county matters must be liberally construed to supersede within the territorial limits and jurisdiction of the county any conflicting state law except for any state law as it applies to cities or any power of a city to govern its own affairs, without the consent of the governing body of the city. The charter may not authorize the enactment of ordinances to diminish the authority of a board of supervisors of a township or to change the structure of township government in any organized civil township, without the consent of the board of supervisors of the township. No ordinance of a home rule county shall supersede sections 49-22-16 and 49-22.1-13. One copy of the charter as ratified and approved must be filed with the secretary of state; one with the recorder for the county, unless the board

of county commissioners designates a different official; and one with the auditor of the county to remain as a part of its permanent records. Courts shall take judicial notice of the charter.

11-09.1-04.1. Multicounty home rule.

1. Two or more counties may draft and submit for adoption a multicounty home rule charter to the electors of each county pursuant to this section. The other provisions of this chapter apply to a multicounty home rule charter, except as otherwise provided by this section.
2. The process for drafting and submitting a multicounty home rule charter may be initiated by:
 - a. Separate motions by the boards of county commissioners of the participating counties;
 - b. The execution of a joint powers agreement between participating counties; or
 - c. A petition filed with each board of county commissioners of two or more counties and signed by ten percent or more of the total number of qualified electors of each county voting for governor at the most recent gubernatorial election.
3. Within sixty days after proceedings are initiated for a multicounty home rule charter, the boards of county commissioners shall enter into a joint powers agreement specifying the procedure for framing the charter, which may include the establishment of a single cooperative charter commission with membership representing each county. As an alternative, the boards of county commissioners in each affected county may establish a separate charter commission pursuant to section 11-09.1-02 to frame the charter in cooperative study with the charter commission of any other affected county. The charter commissions must submit a single joint report and proposed charter.
4. A charter commission, during its deliberation, may hold public hearings and community forums and use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion on the subject of the proposed multicounty home rule charter, and may report periodically to the affected governing bodies on their progress. In preparing the charter, the charter commission may:
 - a. Include any, or all, of the available powers enumerated in section 11-09.1-05, subject to the limitations of that section;
 - b. Provide for adjustment of existing bonded indebtedness and other obligations in a manner that will provide for a fair and equitable burden of taxation for debt service;
 - c. Provide for the transfer or other disposition of property and other rights, claims, assets, and franchises of the counties;
 - d. Provide for the reorganization, abolition, or adjustment of boundaries of any existing boards, commissions, agencies, and special districts of the county government;
 - e. Include provisions for transition in implementing the charter, including elements that consider the reasonable expectations of current officeholders such as delayed effective dates for implementation at the end of a current term or a future term, upon the occurrence of a vacancy, or on a date certain;
 - f. Include provision for the limited application or temporary implementation of the charter, including provisions that permit implementation on an experimental or pilot basis such as the expiration of the charter on a date certain in the future, required reapproval of the charter by the electors at a future date, or a phased-in implementation of various components of the charter; and
 - g. Include other provisions that the charter commission elects to include and which are consistent with state law.
5. The proposed charter or accurate summary of the charter must be published in the official newspaper of each affected county, at least once during two different weeks within the thirty-day period immediately preceding the date of election.
6. If a majority of the qualified electors voting in each county on the charter votes in favor of the multicounty home rule charter, it is ratified and becomes the organic law of the

multicounty area on the first day of January following the election or other effective date specified in the charter.

7. The amendment or repeal of a multicounty home rule charter may proceed pursuant to the amendment and repeal provisions of section 11-09.1-06 on a multicounty basis. A majority vote of the qualified electors voting in each county in the election is required to adopt any amendment of a multicounty charter. A majority vote of the qualified electors of only one or more participating counties is required to repeal a multicounty charter.

11-09.1-05. Powers.

After the filing with the secretary of state of a charter approved in reasonable conformity with this chapter, the county and its citizens may, if included in the charter and implemented through ordinances:

1. Acquire, hold, operate, and dispose of property within or without the county limits, and, subject to chapter 32-15, exercise the right of eminent domain for those purposes.
2. Control its finances and fiscal affairs; appropriate money for its purposes, and make payments of its debts and expenses; contract debts, borrow money, issue bonds, warrants, and other evidences of indebtedness; establish charges for any county or other services to the extent authorized by state law; and establish debt limitations.
3. Levy and collect property taxes and special assessments for benefits conferred, for its public and proprietary functions, activities, operations, undertakings, and improvements, and establish mill levy limitations. Notwithstanding any authority granted under this chapter, all property must be assessed in a uniform manner as prescribed by the state board of equalization and the state supervisor of assessments and all taxable property must be taxed by the county at the same rate unless otherwise provided by law. A charter or ordinance or act of a governing body of a home rule county may not supersede any state law that determines what property or acts are subject to, or exempt from, ad valorem taxes. A charter or ordinance or act of the governing body of a home rule county may not supersede section 11-11-55.1 relating to the sixty percent petition requirement for improvements and of section 40-22-18 relating to the barring proceeding for improvement projects.
4. Levy and collect an infrastructure fee. The fee must replace a general special assessment on all property for payment of infrastructure maintenance costs through a utility bill issued by the county. The money collected under this subsection may not be used for any purpose other than infrastructure maintenance costs. If a home rule county levies an infrastructure fee, the home rule county also may levy and collect green field special assessments. As used in this subsection:
 - a. "General special assessments" means special assessments levied for the purpose of maintaining existing roads and infrastructure and special assessments levied for the construction or repair of arterial roads and infrastructure that provide a benefit to the entire community.
 - b. "Green field special assessments" means special assessments levied for infrastructure costs associated with the development of agricultural or undeveloped property.
5. Levy and collect sales and use taxes, farm machinery gross receipts taxes, alcoholic beverage gross receipts taxes, a county lodging tax, and a county restaurant tax. Sales and use taxes and gross receipts taxes levied under this chapter:
 - a. Must conform in all respects with regard to the taxable or exempt status of items under chapters 57-39.2, 57-39.5, 57-39.6, and 57-40.2 and may not be imposed at multiple rates with the exception of sales of manufactured homes or mobile homes.
 - b. May not be newly imposed or changed except to be effective on the first day of a calendar quarterly period after a minimum of ninety days' notice to the tax commissioner or, for purchases from printed catalogs, on the first day of a calendar quarter after a minimum of one hundred twenty days' notice to the seller.

- c. May not be limited to apply to less than the full value of the transaction or item as determined for state sales and use tax, except for farm machinery gross receipts tax purposes.
- d. Must be subject to collection by the tax commissioner under an agreement under section 57-01-02.1, with the exception of a county lodging or county restaurant tax, and must be administered by the tax commissioner in accordance with the relevant provisions of chapter 57-39.2, including reporting and paying requirements, correction of errors, payment of refunds, and application of penalty and interest.

After December 31, 2005, any portion of a charter or any portion of an ordinance or act of a governing body of a home rule county passed pursuant to a charter which does not conform to the requirements of this subsection is invalid to the extent that it does not conform. The invalidity of a portion of a charter or ordinance or act of a governing body of a home rule county because it does not conform to this subsection does not affect the validity of any other portion of the charter or ordinance or act of a governing body of a home rule county or the eligibility for a refund under section 57-01-02.1. Any taxes imposed under this chapter on farm machinery, farm irrigation equipment, and farm machinery repair parts used exclusively for agricultural purposes, or on alcoholic beverages, which were in effect on December 31, 2005, become gross receipts taxes after December 31, 2005. Ordinances enacted after August 1, 2017, may not allow for the collection and levy of any tax not otherwise specified under this section.

- 6. Provide for county elected and appointed officers and employees, their selection, powers, duties, qualifications, and compensation, and the terms of county appointed officers and employees. However, after adoption of a home rule charter, a county elected office may not be eliminated or combined with another office except upon approval of a majority of the electors of the county voting upon the question at a primary or general election or pursuant to the county officer combination, separation, or redesignation procedures of chapter 11-10.2. A home rule charter may not diminish the term of office for which a current county officer was elected, redesignate that elected office during that term as appointed, or reduce the salary of the office for that term. This subsection does not authorize a county to redesignate the elected offices of sheriff and state's attorney as appointed, except as provided in section 11-10-02.3.
- 7. Provide for all matters pertaining to county elections, except as to qualifications of electors.
- 8. Provide for the adoption, amendment, repeal, initiative, referral, enforcement, and civil and criminal penalties for violation of ordinances, resolutions, and regulations to carry out its governmental and proprietary powers and to provide for public health, safety, morals, and welfare. This subsection does not confer any authority to regulate any industry or activity regulated by state law or by rules adopted by a state agency. This subsection is subject to the provisions of section 62.1-01-03.
- 9. Lay out or vacate public grounds, and provide through its governing body for the construction, use, operation, designation, and regulation of a county road system.
- 10. Provide for zoning, planning, and subdivision of public or private property within the county limits but outside the zoning authority of any city or organized township. This subsection is subject to the provisions of section 62.1-01-03.
- 11. Exercise in the conduct of its affairs all powers usually exercised by a corporation.
- 12. Contract with and receive grants from any other governmental entity or agency, with respect to any local, state, or federal program, project, or works.

The people of all counties coming within this chapter have the full right of self-government in all matters within the powers enumerated in this chapter. The statutes of this state, so far as applicable, continue to apply to counties, except as superseded by the charters of the counties or by ordinances passed pursuant to the charters.

11-09.1-05.1. Sales tax revenue transfer to school districts prohibited.

Notwithstanding the provisions of chapters 54-40 and 54-40.3 or any other provision of law, revenue from sales, use, or other excise taxes levied under this chapter may not be transferred

to or for the primary benefit of a school district except for payment of bonded indebtedness incurred before April 19, 2007, or for capital construction and associated costs approved by the electors of the county before April 19, 2007.

11-09.1-06. Amendment or repeal.

The home rule charter adopted by any county may be amended or repealed by a proposal by the governing body of the county or by petition of the number of electors provided in section 11-09.1-01, submitted to and ratified by the qualified electors of the county. A petition to amend or repeal a home rule charter must be submitted to the governing body of the county. Within thirty days of receipt of a valid petition or approval of a proposal to amend or repeal a home rule charter, the governing body of the county shall publish any proposed amendment or repeal of a home rule charter once in the official newspaper of the county. At least sixty days after publication, the proposed amendment or repeal must be submitted to a vote of the qualified electors of the county at the next primary or general election. The electors may accept or reject any amendment or a repeal by a majority vote of qualified electors voting on the question at the election.

11-09.1-07. Commission - Terms of office - Vacancies.

The board of county commissioners shall determine the term of office of the members of the charter commission at the time the members are appointed. The board of county commissioners shall fill any vacancy on the charter commission.

11-09.1-08. Restriction on proposals to amend or repeal.

Repealed by S.L. 1993, ch. 401, § 53.

11-09.1-09. Manner of calling and holding elections.

The elections provided for in this chapter are subject to the laws applicable to other elections of the county. All qualified electors of the county are eligible to vote at the election. The charter commission, for proposals to adopt a home rule charter, or the governing body of the county, for proposals to amend or repeal a home rule charter, shall prescribe the form of ballot so that the voter may signify whether the voter is for or against the proposed home rule charter or the amendment or repeal.

11-09.1-10. Effect of amendment or repeal on salary or term of office.

On the first day of January following repeal of a home rule charter, the county reverts to the form of government of the county immediately preceding adoption of the home rule charter. If positions to which officials were elected under the home rule charter are substantially the same as positions under the form of government to which the county reverts upon repeal, the elected officials shall continue to exercise the authority of their positions for the salary prescribed by the home rule charter until expiration of their terms of office as prescribed by the home rule charter. No amendment of a home rule charter may shorten the term for which any official was elected or reduce the salary of the official's office for that term.

11-09.1-11. General powers preserved.

All powers granted counties by general law are powers of home rule counties.

11-09.1-12. Vested property - Rights of action - Actions saved.

The adoption of any charter or amendment does not destroy any property, action, right of action, claim, or demand of any nature vested in the county. All rights of action, claims, or demands are preserved to the county and to any persons asserting any claims against the county as completely as though the charter or amendment had not been adopted. The adoption of any charter or amendment affects neither the right of the county to collect special assessments previously levied under any law or charter for the purpose of public improvements, nor impairs the obligation of any existing contract to which the county is a party.

11-09.1-13. Enforcement of criminal penalties.

A county that has adopted a home rule charter may impose a penalty for a violation of an ordinance through a citation, a criminal complaint, or an information through the district court in the county where the offense occurred. The penalty for a violation of an ordinance may be an infraction or a class B misdemeanor.

11-09.1-14. Payment of expenses for indigent defense services.

The home rule county must pay for an attorney and those expenses necessary for the adequate defense of an indigent person prosecuted for violation of a home rule county ordinance.

CHAPTER 11-10.2

COUNTY OFFICER COMBINATION, SEPARATION, AND REDESIGNATION

11-10.2-01. County officer combination, separation, and redesignation options.

1. A county may, without requiring local citizens to permit county home rule powers:
 - a. Combine any elective county office with one or more functionally related elective or appointive county offices;
 - b. Separate an elective county office into two or more elective or appointive offices; or
 - c. Redesignate an elective county office as an appointive office or an appointive office as an elective office.
2. A combination or separation of any elected or appointed county office may include the reassignment of any statutory function of that office or service provided by that office, but may not diminish the general responsibility of county government to perform any function or provide any service that is required by law to be performed or provided by county government.
3. This option is available in addition to, or in lieu of, other county structural options authorized under this title, unless a specific mandate for combining or separating particular county offices is otherwise provided by law. The office of sheriff is excluded from the application of this chapter.

11-10.2-02. Methods of accomplishing office combination, separation, or redesignation of elective or appointive status.

The combination or separation of elective county offices, or redesignation of a county office as elective or appointive, may be accomplished:

1. By resolution of the board of county commissioners, subject to the right of referendum in the county electors. The board of county commissioners may by a majority vote adopt a preliminary resolution incorporating a proposed plan for combining or separating county offices, or redesignating a county office as elective or appointive. The board shall cause the complete text of the proposed plan to be published in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately following the adoption of the preliminary resolution. The board of county commissioners shall hold public hearings and community forums or use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the purpose, conclusions, and recommendations of the plan. Within two years after the adoption of the preliminary resolution, the board of county commissioners may by final resolution approve the plan or amend the plan and approve it for implementation according to its terms. The final resolution may be referred to the qualified electors of the county by a petition protesting the plan. The petition must be signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election, and filed with the county auditor, or functional equivalent of that office, before four p.m. on the thirtieth day after the final resolution is adopted. Within ten days after the filing of the petition, the county auditor shall examine the petition and ascertain from the voter list whether the petition contains the signatures of a sufficient number of qualified electors. Any insufficiencies may be cured by the filing of an amended petition within ten days after the county auditor declares the insufficiency. The final resolution is suspended upon a determination by the county auditor that the petition was timely filed and contains the signatures of a sufficient number of qualified electors. The board of county commissioners shall reconsider the referred resolution, and if it does not repeal the resolution in its entirety, shall submit the resolution to a vote of the qualified electors of the county at the next regular election. The county auditor shall cause the complete text of the resolution to be published in the official newspaper of the county, not less than two weeks nor more than thirty days, before the date of the election. If a majority of the qualified electors voting on the question

- approves the resolution, the plan incorporated in the resolution is effective and becomes operative according to its terms as if it had not been suspended.
2. By initiative of county electors. A petition signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election may be submitted to the board of county commissioners, calling upon the board to submit to the electors the question of adopting a plan described in, or annexed to, the petition. The county auditor, or the functional equivalent of that officer, shall examine the petition and ascertain from the voter list whether or not the petition contains the signatures of a sufficient number of qualified electors. Any insufficiencies may be cured by the filing of an amended petition within thirty days after the county auditor declares the insufficiency. When a plan for the combination or separation of county offices or redesignation of county offices as elective or appointive is proposed pursuant to this subsection, the board of county commissioners shall submit the proposed plan to a vote of the qualified electors of the county at a primary or general election not less than sixty days nor more than two years, as specified in the petition, after determining that the petition is sufficient. The question on the ballot at the election must be framed in a manner that fairly and accurately describes the substance of the proposed plan. The board shall cause the complete text of the proposed plan to be published in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately preceding the date of the election. The board of county commissioners may, prior to the election, hold public hearings and community forums and use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the purpose, conclusions, and recommendations of the plan. If a majority of the qualified electors voting on the question approves of its adoption, the plan is effective according to its terms.

11-10.2-03. Analysis required - Contents of plan - Limitations.

1. A proposed plan for combining or separating county elective offices, or redesignating a county office as elective or appointive, must be based on an analysis of each affected office, which may include an analysis of:
 - a. The existing office organization, functions, and procedures established for providing governmental services;
 - b. The proposed office organization, functions, and procedures; and
 - c. How the proposal may improve the effectiveness and efficiency of county government and its responsiveness and accountability to local citizens.
2. The analysis may be performed as part of a study process initiated pursuant to chapter 40-01.1.
3. A proposed plan for combining or separating county elective offices, or redesignating a county office as elective or appointive, may include provision for:
 - a. The selection, powers, duties, functions, qualifications and training, terms, and compensation of the affected county offices, notwithstanding any other law;
 - b. Selection, transfer, reassignment, or termination of personnel associated with each affected office;
 - c. The election or appointment of a county manager, notwithstanding the provisions of chapter 11-09;
 - d. Transition in implementation of the plan, including elements that consider the reasonable expectations of current officeholders such as delayed effective dates for implementation at the end of a current term or a future term, upon the occurrence of a vacancy, or on a date certain;
 - e. The limited application or temporary implementation of the plan, including provisions that permit implementation on an experimental or pilot basis such as the expiration of the plan on a date certain in the future, required reapproval of the plan by the electors at a future date, or a phased-in implementation of different components of the plan; and

- f. Any other provision deemed necessary for combining or separating the offices or redesignating an office as elective or appointive.
- 4. A plan may not propose to diminish the term of office for which a current county officer was elected, redesignate that elected office during that term as appointed, or reduce the salary of the office for that term. The plan may not diminish the general responsibility of county government to perform any function or provide any service that is required by law to be performed or provided by county government.
- 5. A proposed plan may not diminish the future term of office, or redesignate an elected office as appointed, with respect to any person who, on August 1, 1993, holds an elected county office and continues to hold that specific office for future terms on an uninterrupted basis. This subsection does not apply after January 1, 2002, or if the person holding the affected office consents in writing to the proposed plan and files that written document prior to the scheduled implementation of the plan with the district court for the county.

11-10.2-04. Plan implementation - Revision or abandonment of plan.

One copy of the plan as approved must be filed with the district court for the county and one with the county auditor or functional equivalent to remain as a part of the county's permanent records. The board of county commissioners may take any action necessary to bring about an orderly transition in implementation of the plan, including any transfer of powers, records, documents, property, or funds which is consistent with the approved plan and necessary to place it into full effect. A plan, or part of a plan, adopted under this chapter may be revised or abandoned through the same procedure set forth in this chapter for adopting a plan.

11-10.2-05. Combination or separation of appointive offices.

A plan for combining or separating appointive county offices may be proposed and adopted by resolution of the board of county commissioners.