

# **SARGENT COUNTY** **TAXPAYER**

Please take notice that the “payment under protest” process under N.D.C.C. Sections 57-20-20 and 57-20-21 is **NOT** available as a remedy for landowners who seek to challenge water resource drain levies.

*See N.D.A.G. 95-L-29.*

If you wish to challenge a special assessment, you may choose to seek the advice of an attorney in how to proceed, in order to be in accordance with North Dakota Century Code.

Payments submitted under protest to Treasurer’s office will be

processed according to the advice of the State's Attorney and North Dakota Century Code.