



Director of Tax Equalization

Ryan Kamrowski
Director of Tax Equalization

Memo

To: Township and City Boards of Equalization

From: Ryan Kamrowski, Ward County Director of Tax Equalization

Subject: 2020 Local Board of Equalization

As required by the NDCC § 57-09 & 57-11, local boards of equalization meet in April of each year as the Township or City Board of Equalization. This is an opportunity for any property owner to formally appeal the current year's value of a property. The Board of Equalization will hear any protest, and has the authority to adjust the value as it determines is "reasonable and just," as long as factual data is provided to support to such adjustments.

Residential & Commercial Property

The 2020 values are based on market values which fluctuate with general economic conditions such as interest rates, inflation rates, and supply and demand. By North Dakota state law, as property values change in the market place, those changes must be reflected in the assessor's estimated market values. All assessments are based on an assessment date of February 1 of each year.

The Ward County Tax Equalization office uses a mass appraisal process for estimating market values. This system involves the comparison of properties with actual market sales from the same neighborhoods or similar neighborhoods. All sales information collected by the assessor's office is closely analyzed. This office then adjusts market values by comparing properties that sold with properties that have not sold. This sales comparison provides the basis for the assessor's estimated market value. Valuations do not increase at the same rate due to differences between individual properties and between neighborhoods.

Agricultural Land

Agricultural Land is assessed in accordance with North Dakota assessment laws using the most current detailed soil maps, productivity indexes available from the USDA-Natural Resources Conservation Service (NRCS), and land use. 2020 valuations were determined by calculating the number of acres for each soil type identified on each parcel and the number of acres of cropland and noncropland. This is done using GIS, a computerized mapping software system. Once the appropriate soil type and corresponding acreage is calculated each acre of land is then valued with the appropriate price per acre. The specific price per acre is a ratio to the county average value of agricultural land, certified by the State Tax Commissioner and then approved by the Ward County Commissioners.

The valuations presented here today were reviewed, certified, and derived in accordance to North Dakota assessment laws by the Ward County Tax Equalization Office, the certified assessor contracted by your jurisdiction to perform real estate assessments.