



Property Tax Newsletter

News and developments

A publication of the Property Tax Division

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Tax Commissioner

July 2009

2009 Property Tax Legislation

The following summary describes 2009 legislative changes that affect real property assessments and taxation in North Dakota. Note the effective date listed with each bill number.

HB 1015 Allocation of coal severance tax revenue (sections 24 & 42)

- Amends § 57-62-02(2)(b)(5).
- Provides for state to reimburse county for 50 percent of the cost of sharing coal severance tax revenue with a non-coal-producing county.
- Effective for taxable events occurring after June 30, 2011.

HB 1026 Noxious weed control and pest control

- Amends §§ 4-33-11 and 57-15-06.10 and repeals chapter 63-01.1.
- County may levy 2 mills on all property except in a city having a noxious weed control program for a county noxious weed control program.
- County may levy an additional 2 mills.
- Both levies are in excess of the general fund mill levy limit.
- Any city of 3,000 or over may establish a program for control of noxious weeds.
- City may levy 2 mills for a city noxious weed control program.
- City may levy an additional 2 mills.
- Both levies are in excess of the general fund mill levy limit.
- The agriculture commissioner must consult with representatives of county and city weed boards to develop a formula for distribution to eligible county weed boards and city weed boards of moneys appropriated by the state for the landowner assistance program. The formula must require counties and cities to budget from county and city sources an amount equal to the revenue that could be raised by a levy of at least 3 mills for noxious weed control.
- Effective August 1, 2009.

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HB 1039 Homestead exemption

- Amends § 47-18-01.
- Value of “homestead” increased to \$100,000.
- Affects § 57-02-08(20)(b) –permanently and totally disabled person confined to a wheelchair; value of homestead increased to \$100,000 by amendment to § 47-18-01.
- For purposes of § 47-18-01, “contiguous” means two or more tracts of real property which share a common point or which would share a common point but for an intervening road or right of way.
- Affects definition of contiguity of parcels for all exemptions that apply to the “homestead”; does not affect the 10-contiguous-acres requirement for the farm residence exemption or any other purpose that does not concern “homestead.”
- Effective August 1, 2009.



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HB 1166 Property Tax housekeeping bill

- Amends §§ 57-02-27.1, 57-02-27.2, and § 57-20-03 to delete obsolete dates and references.
- Amends § 57-02-38 relating to units of real property for assessment; effective for tax year 2009.
 - Provides that real property platted on or after March 30, 1981, that is located outside any city and is not agricultural property under the conditions set out in subsection 1 of section 57-02-01, must be assessed separately as to each lot.
- Amends § 57-12-09 to require notice of increased assessment be sent when the true and full valuation of any lot or tract of land and improvements is increased by \$3,000 or more and 10 percent or more; effective for tax year 2009.
- Amends subsection 4 of § 57-14-08 to require notice of increased assessment be sent when the true and full valuation of any lot or tract of land and improvements is increased by \$3,000 or more and 10 percent or more by a special assessor.
- Effective August 1, 2009.

HB 1220 Definition of a meeting

- Amends subsection 8 of § 44-04-17.1 to include a work session in the definition of a meeting.
- Effective August 1, 2009.

HB 1234 Property tax exemption for blind persons

- Amends § 57-02-08(22).
- Increases the maximum taxable value of fixtures, buildings, and improvements of a blind person's home that may be exempted to \$7,200, or true and full value of \$160,000.
- Effective for taxable years beginning after December 31, 2008.

HB 1257 Home rule county or city prohibited from imposing higher or lower property tax rates for certain properties

- Amends subsection 2 of § 11-09.1-05 and subsection 2 of § 40-05.1-06 to provide that a home rule county or city must tax all taxable property at the same rate unless otherwise provided by law.
- Effective for taxable years beginning after December 31, 2008.

HB 1301 Conversion and affixation of manufactured homes to real property

- Amends § 11-18-02.2 to require a statement of manufactured home full consideration be filed when an affidavit of affixation of a manufactured home is recorded.
- Creates § 39-05-35 providing for conversion of a new or existing manufactured home to real property.
- Creates § 47-10-27 (shown in HB 1301 as § 47-10-26) providing for recording of an affidavit of affixation to convey or voluntarily encumber a manufactured home as real property.
- Amends definitions of real property in §§ 47-01-03 and 57-02-04(2) to include manufactured homes that have satisfied the requirements of subsections 1 through 3 of § 39-05-35.
- Amends § 57-55-01 and subsection 2 of § 57-55-10 relating to the definition of a mobile home.
- Many more manufactured home provisions that are unrelated to property tax.
- Effective July 1, 2009.

HB 1304 Allocation of oil and gas gross production taxes

- Property tax portion: To be eligible for allocation under subsection 4 of § 57-51-15, a county must levy a total of at least 10 mills for combined levies for county road and bridge (levy no. 1204), farm to market and federal-aid road (levy no. 1212), and county road purposes (levy no. 1233).
- Many non-property tax provisions.
- Effective for taxable events occurring after June 30, 2009.

HB 1382 Assessment of all oil or gas pipeline property

- Amends § 57-06-03.
- Requires State Board of Equalization to assess all oil or gas pipeline property.
- Effective for taxable years beginning after December 31, 2009.

HB 1400 Section 34 - Equity payments and section 47 – School District general fund increase allowed

- Section 34 Amends § 15.1-27-11(6)(a) to define “general fund levy” to include a school district’s high school transportation levy and its high school tuition levy for purposes of this section. Note: SB 2199 defines those three combined levies as “combined education mill rate” but that does not apply to this section.
- Amends § 15.1-27-11(6)(b) to say “imputed taxable valuation” means the valuation of all taxable real property in the district plus:
 - (1) An amount determined by dividing seventy percent of the district’s mineral and tuition revenue, revenue from payments in lieu of property taxes on distribution and transmission of electric power, revenue from payments in lieu of taxes from electricity generated from sources other than coal, and revenue received on account of the leasing of lands acquired by the United States for flood control, navigation, and allied purposes in accordance with 33 U.S.C. 701c-3 by the district’s general fund mill levy; and
 - (2) An amount determined by dividing the district’s revenue from mobile home taxes and telecommunications taxes by the district’s general fund mill levy.
- Section 34 becomes effective July 1, 2009.
- Section 47 amends § 57-15-14.
- Amount levied for school district general fund purposes may not exceed the amount in dollars levied for the prior year plus 12 percent (reduced from 18 percent) up to a maximum of 185 mills.
- Section 47 is effective for taxable years beginning after December 31, 2008.

HB 1401 State Board of Equalization

- Creates a new section to chapter 57-13.
- Provides that the State Board of Equalization may not approve valuation and assessment in any taxing district in which the true and full value for residential and commercial property exceeds the true and full value as determined by the sales ratio study.
- Effective August 1, 2009.

HB 1420 Final budget and annual tax levy

- Amends § 40-40-10.
- Provides that the auditor of a municipality shall send to the county auditor a certified copy of the levy as adopted and a certified copy of the final budget (formerly two copies of each were required).
- Effective August 1, 2009.

HB 1505 Correction of a township levy

- Creates a new section to chapter 57-15.
- Applies to one specific 2008 township levy and allows the township to make up the amount it intended to levy but did not, due to a mistake.
- Effective for taxable years 2009 through 2013.

SB 2012 Annual report to tax commissioner (section 20)

- Creates a new section to chapter 54-27.
- Requires each county, city, and township to provide an annual report to the Tax Commissioner on funding and expenditures relating to transportation projects and programs.
- Effective July 1, 2009.

SB 2031 Wind turbine electric generators

- Amends § 57-06-14.1 to extend the construction period during which new wind turbine electric generation units are eligible for a reduced taxable value of 1.5 percent to January 1, 2015.
- Effective August 1, 2009.

SB 2050 Special emergency medical services or ambulance service levy (Section 3)

- Amends § 23-27-04.7.

- A taxing district that levies a special emergency medical services or ambulance service levy shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. The taxing district shall allocate the special tax levy revenue to each ambulance service based upon the taxable value of the property within each township of the taxing district, allocating the taxable value of each township to the ambulance service that serves the largest area within that township.
- Note: this requires some interpretation. Taxing districts that levy for emergency medical services include counties, townships, and cities. For purposes of allocation, there are townships within a county. There is only one township within a township and no townships within a city.
- Effective August 1, 2009.

SB 2052 Implementing use of soil survey data

- Amends § 57-02-27.2(10).
- Extends the time for implementation to tax year 2012.
- Effective for taxable years beginning after December 31, 2008.

SB 2060 Renaissance zones – public utility infrastructure

- Amends § 40-63-05(2).
- Provides that the State Board of Equalization may grant a partial or complete exemption from ad valorem taxation on public utility infrastructure rehabilitated as a zone project.
- Income tax exemption applies to leasehold improvements as well as owned property.
- Effective for taxable years beginning after December 31, 2008.

SB 2064 Rate allowed for homestead credit medical travel expense (section 7)

- Creates § 54-06-09(1)(c).
- Provides that the director of the office of management and budget shall adopt rules establishing mileage reimbursement for actual and necessary travel in the performance of official duty when the travel is by motor vehicle, the use of which is required by the employing entity. The director shall amend the rules when necessary to set reimbursement at the same rate as established by the United States general services administration for privately owned vehicles.
- Effective July 1, 2009.

SB 2089 Severed minerals not assessable (section 2)

- Repeals §§ 57-02-24 and 57-02-25 relating to assessment of severed minerals.
- Effective for taxable years beginning after December 31, 2008.

SB 2093 Telecommunications gross receipts tax remitted to county treasurers

- Amends § 57-34-05.
- State Treasurer remits certified amount to county treasurers by March 31 of each year.
- Effective August 1, 2009.

SB 2191 City lien on unfit property

- Amends § 40-05-02(23).
- Provides that the amount of the cost of any demolition, repair, or removal of a building or structure constitutes a lien against the real property from which the cost was incurred and the lien may be foreclosed in judicial proceedings in the manner provided by law for loans secured by liens on real property. If this amount is not adequate to cover the cost of demolition, repair, or removal, the city has a lien for the amount of the additional costs on all real property owned, or later acquired by the owner in the city. If the city provides the amount of the lien and the name of the owner, the county auditor shall enter on the tax list the amount of the additional cost as a tax lien. The tax lien is enforceable by the city in the same manner as a tax lien by a county.
- Effective August 1, 2009.

SB 2193 Southwest Water Authority

- Amends § 61-24.5-10.

- Southwest Water Authority may levy one mill through tax year 2020.
- Effective August 1, 2009.

SB 2199 Property tax relief portion (also includes income and corporate tax relief)

- Creates a property tax sustainability fund; creates two new subdivisions to subsection 3 of § 57-15-01.1 and chapter 57-64; amends §§ 57-15-14, 57-15-31, 57-38-30, and subsection 1 of § 57-38-30.3; repeals § 15.1-27-20.1; provides an appropriation; provides for transfers; and provides an effective date.
- Provides mill levy reduction grants to school districts.
- Terminates authority for a levy up to a specific number of mills for taxable years after 2015.
- Terminates authority for an unlimited mill levy for taxable years after 2015.
- If electors have not approved a levy of up to a specific number of mills by December 31, 2015, the school district levy limitation for subsequent years is subject to the limitations under § 57-15-01.1 or § 57-15-14.
- The amount of a school district's mill levy reduction grant must be deducted from estimated expenditures in determining the amount to be levied.
- Sets out calculation of a mill levy reduction grant.
- Defines "combined education mill rate," "qualifying school district," and "weighted student unit."
- Provides that the grant to a qualifying school district may not exceed the smallest of three criteria.
- Provides that the grant to a qualifying school district may not be less than the grant to that school district in the preceding school year.
- Provides that to be eligible to receive a grant, a qualifying school district may not levy more than 110 mills for the general fund unless:
 - a. The district has approval of a majority of the electors of the school district for a higher levy;
 - b. The higher levy is the result of a school district reorganization in compliance with chapter 15.1-12; or
 - c. The higher levy does not produce a amount in dollars exceeding the amount allowed under § 57-15-01.1 for taxable year 2008 reduced by the amount of the school district's mill levy reduction grant under section 57-64-02 for the budget year.
- Provides that authority to levy more than 110 mills applies for not more than 10 years after tax year 2008 unless a majority of the electors approve an extension of that authority.
- The county auditor shall apply funds allocated to a school district for mill levy reduction first to reduce the number of mills levied for general fund purposes, then to the high school tuition levy, and then to the high school transportation levy.
- Appropriates \$295,000,000 for mill levy reduction grants for the 2009-2011 biennium.
- Transfers \$295,000,000 to the property tax relief sustainability fund on July 1, 2010.
- Effective for taxable years beginning after December 31, 2008.

SB 2201 Veterans' property tax credit

- Creates a new section to chapter 57-02 to provide a veterans' property tax credit to replace the veterans' property tax exemption formerly found in § 57-02-08(20)(b).
- Provides for state reimbursement to political subdivisions of the revenue lost due to the credit.
- Credit is applied to maximum value of \$120,000 multiplied by the veterans' disability percentage.
- Provides that if two disabled veterans are married to each other and living together, their combined credits may not exceed \$120,000.
- Provides that if a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, the credit is limited to that disabled veteran's interest in the fixtures, buildings, and improvements of the homestead, to a maximum amount calculated by multiplying \$120,000 of true and full valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result by the applicant's certified disability percentage.
- Provides that a person shall furnish to the assessor or other assessment officials, when requested to do so, any information which is believed will support the claim for credit for any subsequent year.
- Provides for counties to submit abstracts of disabled veterans' credits to the tax commissioner by March 1; and for the tax commissioner, by June 1, to certify to the state treasurer amounts for reimbursement to the counties.

- No date is specified by which the state treasurer must reimburse the counties.
- Amends § 57-55-10(1) to refer to the newly created section to chapter 57-02.
- Appropriates \$3,000,000 for the 2009-2011 biennium for reimbursement of the disabled veterans' credit.
- Amends § 57-02-08(20) to provide that a person shall furnish to the assessor or other assessment officials, when requested to do so, any information which is believed will support the claim for credit for any subsequent year.
- Effective for taxable years beginning after December 31, 2008.

SB 2222 Discontinuance of county emergency fund levies

- Adds a new provision to § 57-15-28.
- When the amount of money in the emergency fund, plus the amount of money due the fund from outstanding taxes, equals the amount produced by a levy of 5 mills on the taxable valuation of property in a county with a population of 30,000 or more, 10 mills on the taxable valuation of property in a county with a population of less than 30,000 but more than 5,000, or 15 mills on the taxable valuation of property in a county with a population of 5,000 or fewer, the emergency fund levy must be discontinued, and no further levy may be made until required to replenish the emergency fund.
- Effective August 1, 2009.

SB 2239 Exemption of new single-family residential property

- Creates a new subsection to § 57-02-08.
- New single-family residential property, excluding land, may be exempt for the year in which construction began and the next two taxable years.
- Discretionary – governing body is not required to offer the exemption.
- Property must remain owned by the builder.
- Property must remain unoccupied.
- Governing body must have approved a resolution.
- Resolution may be rescinded or amended at any time.
- Governing body may limit or impose conditions including limitations on the time during which an exemption is allowed.
- Special assessments and taxes must not be delinquent.
- A builder is eligible for exemption of no more than 10 properties in a taxable year in each jurisdiction.
- “Builder” includes an individual who builds that individual’s own residence.
- Effective for taxable years beginning after December 31, 2008.

SB 2244 Surviving spouse of deceased farmer; capitalization rates for agricultural property

- Amends § 57-02-08(15)(b)(2) and § 57-02-27.2(4).
- Surviving spouse of a deceased farmer who died while an active farmer retains the farm residence exemption only for five years after the farmer’s death.
- Surviving spouse of a deceased farmer who was a retired farmer at the time of death retains the farm residence exemption for as long as the residence is continuously occupied by the surviving spouse.
- Effective for tax year 2009. No prior year abatements based on this bill.
- Applies to the surviving spouse of a deceased farmer regardless of whether the death occurred before or after January 1, 2009, if occupancy by the surviving spouse has been continuous and otherwise qualifies. Example: If an active farmer died in 2006, the surviving spouse’s exemption continues through 2011.
- Amendment to § 57-02-27.2(4) changes the capitalization rate for agricultural land.
- For agricultural land assessments, the capitalization rate is 8 percent for 2009, 7.7 percent for 2010, and 7.4 percent for 2011.
- Effective for taxable years beginning after December 31, 2008.

SB 2247 Property tax exemptions for new construction

- Amends subsections 35 through 42 of § 57-02-08.

- Provides for exemption of up to \$150,000 true and full value of all new single-family and condominium and townhouse residential property, excluding land, for the first two taxable years after the taxable year in which construction is completed, when the residence is owned and occupied for the first time.
- Discretionary – governing body is not required to offer the exemption.
- Governing body must have approved a resolution.
- Previously approved resolutions under old subsections 35 and 36 expire August 1, 2009.
- Resolution may be rescinded or amended at any time, and governing body may limit or impose conditions including limitations on the time during which an exemption is allowed.
- Effective for taxable years beginning after December 31, 2008.

SB 2297 New in-lieu tax on electric companies

- Creates chapter 57-33.2 of the N.D.C.C.
- Repeals chapters 57-33 and 57-33.1.
- Amends §§ 57-06-03 and 57-06-17.3.
- Imposed by State Board of Equalization.
- Applies to rural electric cooperatives.
- Optional for other electric companies.
- Must decide whether to opt in by October 1, 2012.
- Land remains subject to ad valorem assessment.
- Taxes are paid to Tax Commissioner.
- Tax Commissioner allocates taxes to counties; county auditor allocate taxes to taxing districts.
- Tax Commissioner transfers revenue collected to the State Treasurer for deposit in the electric generation, transmission, and distribution tax fund.
- Effective for taxable years beginning after December 31, 2009.

SB 2368 Soil conservation district mill levy

- Amends § 4-22-26(17) to increase the mill levy for soil conservation districts to 2 mills.
- Effective for taxable years after December 31, 2008.

SB 2371 Noxious weed control

- Sections 1 and 2 include provisions to take effect if HB 1026 was not enacted. HB 1026 was enacted.
- Section 3 amends section 16 of HB 1026 to require county and city weed boards to develop a method for distribution of all moneys appropriated by the state for noxious weed control, other than landowner assistance grants.
- Effective August 1, 2009.

SB 2402 Homestead credit

- Amends § 57-02-08.1.
- Increases maximum qualifying income to \$26,000.
- Increases maximum homestead value that may be exempted to \$100,000.
- Increases maximum assets excluding the first \$100,000 unencumbered value of the homestead to \$75,000.
- Increases maximum renter's refund to \$400.
- Effective for taxable years beginning after December 31, 2008.

SB 2441 No special assessments against nonprofit cemetery property

- Amends § 40-23-07.
- City may not levy special assessments against nonprofit cemetery property.
- City shall provide for payment of special assessments against nonprofit cemetery property by the levy of taxes or by payment from other funds.
- Legislative intent that special assessments against nonprofit cemetery property be paid through levy of general property taxes within the city in recognition of the public benefit provided by operation of nonprofit cemeteries.

- Effective for collection of special assessments regardless of the date of the assessment.
- Emergency measure – effective date April 29, 2009. 

Assessment of a Building Located Within Two Different Jurisdictions

What do you do when a portion of a building is located within one assessment jurisdiction and the balance of the building is situated within the boundaries of a different assessment jurisdiction? Do you assess the entire building within one jurisdiction or do you allocate the value between the two jurisdictions?

Based on an actual situation, a residence including a portion of an attached garage was situated within the boundaries of a city and the balance of the garage area was located outside of the city within the adjoining township.

Assessment officials are charged with the responsibility of locating and determining the value of all taxable property located within the boundaries of their assessment jurisdiction. While it would be easier to list the entire valuation of the garage with the residential structure within the city, it is not fair or appropriate for the township to lose out on valuation that is appropriate for that jurisdiction.

The proper way to assess the garage is to determine the market value of the entire garage, calculate the appropriate percentage of building area within each jurisdiction and apply that percentage to the market value determined for the garage. A reasonable area and market value of residential land must be determined for the parcels within both jurisdictions. 

Importance of Following Procedures for Governmental Meetings

It is very important that governing boards follow proper procedures for conducting meetings. It could mean the difference between lawsuits pertaining to discrimination or failure to follow legal procedures in governmental matters.

Chairpersons of governing boards should be knowledgeable about parliamentary procedure and should rely on the advice of the attorney for the governing board for interpretation of statutes relating to specific situations and procedures.

Boards of equalization must follow the provisions of the law for equalization purposes. The statutes require assessors and boards of equalization to value all residential and commercial property at market value as determined by sales analysis. Agricultural land must be valued according to agricultural value. Equalization boards should use sales ratio statistics to assist them in equalization of residential and commercial property assessments. When conducting equalization meetings, any time the governing board determines that an assessment needs to be changed, the board may, by statute, be required to notify the property owner and possibly the local governing board of its intention to change the assessment.

The clerk for the governing board is responsible for keeping an accurate and thorough record of the meeting and proceedings. If the board of equalization is required to send a notice regarding a change in assessment, the clerk needs to ensure the notice contains all statutorily required information and the notice is mailed in a timely manner. The chairman would then order a recess of the meeting to allow the owner an opportunity to attend the meeting at which the board will act on the intended change in assessment. Whenever the governing board grants a property tax exemption, the minutes of the meeting

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should be complete and explicit as to the terms of the exemption, i.e., individual or organization granted the exemption, period of time property will qualify for exemption, percentage of exemption, terms of exemption, etc. Proper administration of exemptions depends on thorough record keeping.

Whenever a question of legality arises, governing boards should consult with their attorney. Assessment officials may contact the Property Tax Division for clarification of procedures. 

Tolerance Level for 2009 Real Property Assessments

For many years the North Dakota State Board of Equalization has approved assessments of real property that fell within a level of 95 to 105 percent of market value for residential and commercial properties, and 95 to 105% of the average value per acre of agricultural land.

The 2009 Legislature passed House Bill 1401, which provides that the State Board of Equalization may not approve assessments in any taxing district in which the true and full value of commercial and residential property exceeds 100 percent as indicated by the sale ratio study. House Bill 1401 becomes effective August 1, 2009.

The State Board of Equalization authorized the following tolerance level for 2009 assessments.

Residential & commercial property:	T & F values between 95 and 100%
Agricultural land:	Average agricultural value between 95 and 100% 

Classification and Assessment of Vacant Lots

Assessment officials work with three basic types of property – residential, commercial and agricultural land. The property classifications are defined in North Dakota Century Code § 57-02-01(1), (5), and (12).

In order to be classified and valued as agricultural land, the land must be used for growing crops or grazing farm animals. Agricultural land is valued according to agricultural value as defined in N.D.C.C. § 57-02-27.2.

Residential property means all property or portions of property used by an individual or group of individuals as a dwelling. It includes the land on which no more than three separate living units are located and land upon which no more than three mobile homes are located. In order for real property to be classified as residential, it must contain a qualifying residential structure. It is improper to classify vacant land as residential property even though it is zoned or designated for residential use. There is no statutory authority to do so.

The commercial property classification is a catch-all class. While it does include business and industrial-type property, by statutory definition, commercial property includes all property or portions of property that do not fit the statutory definition of agricultural property, centrally assessed property, railroad property or residential property. Vacant land that does not fit the statutory definition of agricultural land must be classified as commercial property.

All taxable real property must be valued at true and full value. For commercial and residential property, true and full value must represent current market value. Within cities, the governing body may establish valuations that recognize the supply of vacant lots. That means that if there is an abundant supply of vacant lots within cities, the assessments of the vacant lots may represent less than indicated market value.

Because valuations of vacant lots within cities may represent lower values, this will affect the statistics in the sales ratio study and therefore the calculations on the Sales Ratio Adjustment Worksheet (Worksheet).

Residential property means all property or portions of property used by an individual or group of individuals as a dwelling.

For the 2009 assessment, the Tax Commissioner's Office will consider commercial property assessments to be within tolerance if the calculation on the Worksheet using either the commercial median or the combined commercial and vacant lots median indicates the assessments within a county or major city are within 95 to 100 percent of market value. If neither calculation indicates the assessments are within tolerance, assessment officials will be asked to subtract the vacant lot values from the commercial values shown on the assessment and supplementary abstracts. If the Worksheet for improved commercial property shows the assessments are within tolerance, that will be acceptable.

Assessment officials need to ensure that vacant land is properly classified as commercial property and be able to provide the Tax Commissioner's Office with a total valuation of vacant lots. 

Education Schedule

The Office of ND State Tax Commissioner will offer the following courses through November 2012.

Nov. 16-20, 2009	201-B	Mass Appraisal of Residential Property
May 10-14, 2010	101	Tax Administration
Nov. 8-12, 2010	203-A	Commercial Property Appraisal
May 9-13, 2011	102	Principles & Theory of Value
Nov. 7-11, 2011	202	Agricultural Land Valuation
May 7-11, 2012	303	Teaching Appraisal Techniques
Nov. 12-16, 2012	201	Appraisal of Residential Property

The education schedule is available on the Tax Department web site at www.nd.gov/tax/property/pubs. The Property Tax Education Schedule is listed under PDF publications. 

Electronic Newsletter

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