



Property Tax Newsletter

News and developments

A publication of the Property Tax Division

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Tax Commissioner

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Tax Commissioner's Web Site Updated

A few items pertaining to assessor education and property tax guidelines have been updated and placed on the Property Tax portion of the Tax Commissioner's web site.

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The Assessor Education Schedule has been updated to reflect a change of dates for Course 201 – “Appraisal of Residential Property.” The course is now scheduled for the week of December 3-7, 2012, instead of November 26-30, 2012. Please make note of it on your calendar. The revised education schedule is available on the Tax Commissioner's web site at the following link:

<http://www.nd.gov/tax/property/pubs/educationschedule.pdf>

The Property Tax Guideline titled “Exemption of Certain New Single Family, Condominium and Townhouse Residential Properties,” page G-13, was updated. Item #8 of the guideline was changed by removing the portion of the sentence that indicated the property must be owned and occupied for the first time by a person other than the builder. The underscored language was removed. This means that a builder could be eligible for the exemption provided the builder is the first owner and first occupant. The updated guideline is dated April 2012. Please update your Assessor's Manual and make sure that you and the assessors are using the current guideline for reference. This guideline is available at the following link:

<http://www.nd.gov/tax/property/pubs/guide/newsinglefamilyresidentialproperties.pdf>

The Index to Property Tax Guidelines was revised to reflect that the Property Tax Guideline on page G-13 was last updated 4-12. It is available at the following link:

<http://www.nd.gov/tax/property/pubs/guide/index.html>

Please insert the current Property Tax Guideline and Index to Guidelines in Section 2 of your Assessor's Manual and Section G of your Property Taxation Manual.

Course 201 - Residential Property Appraisal

Course 201 “Appraisal of Residential Property” will be conducted at the Comfort Inn in Bismarck the week of December 3-7, 2012, instead of November 26-30, 2012. Robert Ehler, President of Vanguard Appraisals, will be the instructor.



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The Comfort Inn set aside a block of rooms for the first week in December. Anyone who had reserved a room for the week of November 25-30 should contact the Comfort Inn to confirm that the reservation was changed to the week of December 3-7. Anyone planning to attend the course should contact the Comfort Inn soon to ensure a room for that week. The telephone number for the Comfort Inn is 701.223.1911. Inform the reservation desk representative that you will attend the Tax Department/ NDAAO course during that week. The Tax Commissioner's Office will send course information to assessment officials toward the end of September.

Evidence of Permanent and Total Disability

An individual who applies for the disabled veteran's credit according to the provisions of North Dakota Century Code (N.D.C.C.) § 57-02-08.7 must provide certain documents to the appropriate assessment official in order to qualify for the credit. One of the required documents is a copy of a certificate from the U.S. Department of Veterans Affairs certifying to the amount of disability.

An individual who qualifies for the disabled veteran's credit may also apply for the homestead credit as a permanently and totally disabled person according to N.D.C.C. § 57-02-08.1. The applicant must provide the assessment official with the necessary evidence of property ownership, income, and status as a permanently and totally disabled person. The applicant can provide evidence of permanent and total disability by providing a copy of the Physician's Certificate signed by a medical doctor or a written determination of disability from the Social Security Administration.

If an applicant for the homestead credit submits a certificate from the U.S. Department of Veteran's Affairs as evidence of permanent and total disability, it would only be valid evidence provided the certificate attests to permanent and total disability and it is signed by a medical doctor. Otherwise the applicant needs to provide a Physician's Certificate signed by a medical doctor or the written determination of disability from the Social Security Administration.

One of the required documents is a copy of a certificate from the U.S. Department of Veterans Affairs certifying to the amount of disability.

Use of the Sales Ratio Study for Mass Appraisal Performance Analysis

If the property tax is to distribute fairly the tax burden for local government and other taxing entities, mass appraisal must produce accurate appraisals and equitable assessments. One of the tools used to measure mass appraisal performance is the sales ratio study (study).

A sales ratio study compares appraised values (assessments) to market value. Market value is defined by the International Association of Assessing Officers (IAAO) as "the most probable price in cash for a property in a competitive and open market, assuming that the buyer and seller are acting knowledgeably, sufficient time is allowed for the sale, and price is not affected by special influences." In North Dakota, assessors and boards of equalization must determine the value of all taxable real property at its true and full value. See N.D.C.C. § 57-02-27.1. True and full value of property classified as residential and commercial property must represent current market value. True and full value of agricultural property must represent agricultural value, which is based on soil productivity, not sales analysis.

In a sales ratio study, market values are represented by sale prices. These prices may or may not reflect actual market value depending on whether the transactions meet the assumptions in the definition of market value. Sales that do not represent open-market, arm's-length transactions should not be included in the sales ratio study. Sales transactions listed in N.D.C.C. § 57-01-06 are automatically removed from the sales ratio study. Before including sales in the study, assessment officials should attempt to verify all transactions with the buyer and/or the seller to determine whether they meet the conditions of market value.

The Property Tax Division of the Tax Commissioner's Office administers the sales ratio study but relies on correct information provided by assessment officials. In order to calculate the statistics necessary to measure assessments adequately, the Property Tax Division needs an appropriate sample size of sales prices and assessments. That is why assessment officials are requested to provide the Property Tax Division with the total number of residential properties and improved commercial properties within the counties and major cities. Residential property includes land and residential buildings having one to three family units. Improved commercial property includes land and buildings or structures used for a purpose other than residential or agricultural. The total number of improved commercial properties should not include a count of vacant lots.

For proper implementation of the sales ratio study, assessment officials should do the following:

- Verify all sales transactions to ensure that they meet the definition of market value.
- When prior-year sales are needed to supplement the study, ensure that those properties have not physically changed since the sale date so that the true and full value listed for the current study reflects the current status of the property.
- If appraisals are needed to supplement the study, ask a certified tax director to complete independent appraisals. If that's not possible, review the reappraisals you or other assessors completed for current-year valuations.
- Ensure that sales included in the study are valid before including them in the study, rather than challenging them from the study after completion of the local and county boards of equalization.

The final printout for the current sales ratio study was mailed to assessment personnel in the latter part of June. This printout includes statistics for the various cities and townships within the counties. Review the statistics thoroughly to determine whether 2012 assessments are within the allowable assessment standards. Assessors of the major cities usually have a sufficient sample size to analyze the statistics not only by neighborhoods but also by building type, size, etc. Tax directors should look at the statistics for the county not only as a whole but also for each assessment jurisdiction within the county. The statistics indicate different things about the status of the assessments. Assessment officials should look at the statistics to determine what changes need to be made to assessments within the various jurisdictions or subgroups for the next assessment year.

Measures of central tendency describe the typical level of appraisal by a simple statistic. Three measures of central tendency applicable to the sales ratio study are the median, mean, and weighted (aggregate) mean. It is good to compare all three measures of central tendency. If the calculated median, mean, and weighted mean in your printout are very similar, it indicates that, on average, assessments are reasonable at the indicated level. Wide differences among the measures indicate undesirable patterns of appraisal performance. The median is determined by arraying the ratios from high to low (or vice versa) and selecting the middle ratio. The median ratio is used in the calculation of the ratio adjustment worksheet because it is a statistic less influenced by outlier ratios (extremely high or extremely low ratios). The mean ratio is the central tendency or average determined by adding all the ratios in the sample and dividing the sum by the number of ratios. The weighted mean ratio is determined by dividing the sum of the true and full values in the sample by the sum of the sales prices in the sample.

The median ratio is used by the North Dakota State Board of Equalization to measure the central tendency or average assessments of counties and the major cities within North Dakota. By law, the State Board of Equalization cannot accept residential and commercial property assessments of the counties and major cities that exceed 100 percent of true and full value as measured by the sales ratio study. The State Board of Equalization established a policy of tolerance for 2012 assessments that represent 90 to 100 percent of market value for residential and commercial property and 90 to 100 percent of county average agricultural value per acre for agricultural land.

Tax directors should look at the statistics for the county not only as a whole but also for each assessment jurisdiction within the county.

Determining the quality of assessments within a jurisdiction or within the county also requires measuring uniformity – uniformity among groups of property and uniformity within groups. Assessment officials may use the following statistics to measure uniformity:

- Range
- Average absolute deviation
- Coefficient of dispersion
- Standard deviation
- Coefficient of variation
- Price-related differential

The range of assessment sales ratios within each assessment district or sub-area is the difference between the highest and lowest ratios in the sample. The smaller the range, the more uniform the data. The larger the range, the less uniform the data.

The average absolute deviation (AAD) measures the difference between each ratio and the median ratio, ignoring the direction above or below the median ratio. The average absolute deviation from the median is calculated as follows.

- Subtract the median from each ratio
- Sum the values of the differences
- Divide the sum by the number of ratios

The coefficient of dispersion (COD) measures the average percentage deviation from the median and is used most often to measure appraisal uniformity of assessments. The COD is calculated by dividing the average absolute deviation by the median ratio and multiplying the result by 100 to convert the ratio to a percentage. Assessment uniformity is considered acceptable for single-family residences if the indicated COD is 15.00 or less and 10.00 or less for a group of newer and fairly similar residences. Vacant lots and income-producing property assessments are considered fairly uniform if the COD is 20.00 or less.

The standard deviation and the standard variation can be good measures of appraisal uniformity when there is a normal distribution of data. The standard deviation is computed from the mean ratio instead of the median ratio and can be a beneficial indicator of uniformity if the median and mean ratios are similar. The standard variation is calculated by dividing the standard deviation by the mean ratio and multiplying the result by 100 to convert it to a percentage. Neither of these measures is calculated in the North Dakota Sales Ratio Study.

The price related differential (PRD) measures vertical equity of assessments within the same property group. The PRD is calculated by dividing the mean ratio by the weighted mean ratio. Good vertical equity of assessments is represented when the PRD is between 0.98 and 1.03. An indicated PRD greater than 1.00 indicates regressive assessments (high-value properties are under-assessed compared to low-value properties). An indicated PRD less than 1.00 indicates progressive assessments (high-value properties are over-assessed compared to low-value properties).

Assessment officials should not look at the sales ratio study and consider only the median ratio as the final measure of assessments for the current year. They should also review the other statistics.

Property Tax Division staff use various statistics listed on the current sales ratio study to measure assessments. Those statistics include not only the median ratios but also the ranges, COD's and the PRD's. They all will be used to evaluate the 2012 residential and commercial property assessments. Property Tax Division staff complete the 2011-2012 Ratio Adjustment Work Sheet by using the median ratio for residential and lakeshore property and the median ratio for commercial property and vacant lots, the valuations listed on the 2011 and 2012 Assessment Abstracts, and the total changes

The COD is calculated by dividing the average absolute deviation by the median ratio and multiplying the result by 100 to convert the ratio to a percentage.

in value from 2011 to 2012 that are listed on the 2012 Supplementary Abstract. The final calculation on that worksheet for residential and commercial property indicates the percentage needed for those assessments to reach 100 percent of market value.

The sales ratio study is intended to be a tool assessment officials may use to measure and evaluate their assessments. Assessment officials should examine what the statistics are indicating, and correct valuations that do not represent market value and are inequitable. It is improper for assessment officials to change assessments of property that sell to the indicated sale price without reviewing assessments of other similar properties that have not sold. By changing assessments of only the properties that sell, assessment officials create inequities instead of correcting them. Assessment officials are responsible for valuing all taxable property at true and full value so that all property owners pay their fair share of the property tax burden. Now is the time to start working on the assessments for 2013 so they represent true market value and are equalized.

County Auditor's Responsibilities Regarding Assessment Abstracts

The tax commissioner has statutory authority to require township, city, county, and other public officers to report information regarding assessments, property tax collections, and any other information needed for tax administration.

The county auditor is required by N.D.C.C. § 57-12-03 to serve as clerk of the county board of equalization and must keep an accurate record of the proceedings and orders of that board. As clerk, the county auditor must publish the proceedings of that meeting and transmit a copy of the published proceedings of the county board of equalization to the tax commissioner with the abstract of assessments.

North Dakota Century Code § 57-12-08 requires the county auditor to make the changes and corrections to the assessment lists as ordered by the county board of equalization. The county auditor makes two copies of the abstract of assessments, retains one copy in the auditor's office and submits one copy to the tax commissioner on or before June 30.

The county auditor is the official responsible for the completion and accuracy of the county abstracts. Some county auditors have designated abstract responsibilities to the tax director. They should verify that all information required to be submitted to the Office of State Tax Commissioner is submitted. There are many new tax directors who are unfamiliar with the process, so it is important that county auditors review the abstracts before transmitting them to the tax commissioner.

Agricultural Land – Definition and Requirements for the Farm Residence Exemption

North Dakota Century Code § 57-02-01(1) defines agricultural land basically as land used for growing crops or grazing farm animals. For assessment purposes land may be classified and valued as agricultural property if the land is currently used or its last active use was for growing crops or grazing farm animals.

The statutory definition specifies whether platted or unplatted land qualifies as agricultural property. Land platted prior to March 30, 1981, may be classified and valued as agricultural property simply if it is used to grow crops or graze farm animals. Assessors do not need to consider the seven conditions stated in N.D.C.C. § 57-02-01(1) to determine whether the land may be classified as agricultural land.

For assessment purposes land may be classified and valued as agricultural property if the land is currently used or its last active use was for growing crops or grazing farm animals.

For any land platted into additions, subdivisions, etc., on or after March 30, 1981, assessors need to consider the seven items listed in N.D.C.C. § 57-02-01(1). Whenever four of the seven conditions listed in N.D.C.C. § 57-02-01(1) exist, a parcel or tract of land cannot be classified as agricultural property.

This may present problems when subdivisions along lakes are adjacent to agricultural land and the individuals residing in residences within such subdivisions claim eligibility for the farm residence exemption.

North Dakota Century Code § 57-02-08(15)(b) provides that in order for a residence to be eligible for exemption as a farm residence, it must be located on a *farm* and occupied by a *farmer*. That statute defines *farm* as “a single tract or contiguous tracts of agricultural land containing a minimum of 10 acres . . .”

The fact that a tract of land is considered contiguous (adjacent) to a larger tract of agricultural land farmed by the “farmer” doesn’t make it a tract of agricultural land. Assessment officials should check the dates on which platted additions/subdivisions were approved by the governing body and make a physical inspection of any properties in question.

Any individual claiming the farm residence exemption (or any exemption) has the responsibility to provide the necessary evidence to the assessment officials to prove qualification for exemption.

Housing Provided for Farm Laborers

Structures located on agricultural land that are used by farmers to provide housing for the farm laborer may be exempt from taxation. The farmer providing the housing may be an individual farmer or a farm corporation. A residence is eligible for exemption as a farm structure if it is located on agricultural land and is occupied by a farm laborer who receives wages from the farmer for doing farm labor and who does not pay rent to the farmer for staying there. If the farm laborer pays rent to stay in the residence, the property does not qualify for exemption. The individual claiming to be the farmer providing housing for the laborer should be willing and able to provide evidence to assessment officials that the laborer is a paid employee of the farm operation.

Mobile homes located on agricultural land that are used to provide housing for farm workers are subject to taxation as mobile homes according to the provisions of N.D.C.C. ch. 57-55 unless the mobile homes are permanently attached to foundations and considered real property for taxation purposes. There is no provision in N.D.C.C. ch. 57-55 to exempt mobile homes used as farm structures or farm buildings used to house farm laborers.

North Dakota Century Code § 57-55-10(2)(b) provides for exemption of mobile homes that are located on agricultural land and used as farm residences (residences of the farmer) provided the mobile homes are permanently attached to a foundation. Any mobile homes that are not permanently attached to a foundation, even though located on agricultural land and used as farm residences, are not eligible for exemption.

Property Records

North Dakota Century Code § 57-02-11(2) requires an individual property record for every parcel within an assessment jurisdiction. Assessors must prepare the records and provide a copy of the records to the county director of tax equalization who shall maintain the records for 10 years. A city with population of 5,000 or more may retain the records on behalf of the tax director. If a city elects to retain the property records, the city must do so in a database.

Assessment officials should check the dates on which platted additions/subdivisions were approved by the governing body and make a physical inspection of any properties in question.

The property records are the property of the assessment jurisdiction, not the individual assessors. Whenever a new assessor assumes assessment responsibilities, the former assessor should surrender the property records. The statute does not authorize an assessor to charge another assessor a fee to obtain possession of the property records.

Agricultural Land Assessments for 2012 and 2013

Many counties implemented the use of detailed soils survey for valuing agricultural land for the 2012 assessment. In addition to the changes involved with that implementation, agricultural land values increased statewide an average of 29 percent over last year.

The three main factors integral to the calculation of agricultural land values are: production data, cost of production index, and the capitalization rate. Production data from the most recent ten years is considered and the production has been good. Higher production means higher value. The cost of production has increased over the years and a higher cost of production index contributes to lower values. The increase in the cost of production index actually reduced agricultural land values by 5.4 percent overall. The capitalization rate is based on a 10-year average of mortgage rates on North Dakota farmland loans determined by Agribank mortgage rate of interest for North Dakota. For the 2012 assessment the capitalization floor allowed by statute was allowed to expire and the capitalization rate followed the market. A lower capitalization rate increases agricultural land values. Most of the increase in agricultural land values was a result of the decrease of the capitalization rate.

Because of the significant increase in agricultural land values for 2012, the State Board of Equalization will consider the assessments of counties whose county average value per acre is within 90 to 100 percent of the target value for that county as being within tolerance. The Tax Commissioner's Office anticipates that agricultural land assessments will increase approximately seven percent for 2013, assuming the capitalization rate will decrease some and another year of good production will enter into the formula. Any county whose 2012 assessments are close to the 90 percent level of assessment instead of being closer to 100 percent of the target value will need to make a larger increase in value for the 2013 assessment.

Omitted Property Assessment

Three statutes provide for adding assessments whenever real property has been omitted from the assessment list.

North Dakota Century Code § 57-09-04 allows the township board of equalization (board) to add property and the appropriate value to the current-year assessment list when it becomes aware that real property has been omitted in whole or part. Before adding the assessment, the clerk, on behalf of the board, sends notice to the property owner of the board's intention to add the value of that property to the assessment list. The township board of equalization needs to recess the meeting and meet again to allow the property owner an opportunity to appear before the board and provide evidence to support a claim that the assessment should not be added.

North Dakota Century Code § 57-11-05 allows the city board of equalization to add taxable property to the current-year assessment list whenever the assessor omitted an assessment. The value added must represent current true and full value of the property.

The county board of equalization, during its annual meeting, does not have any statutory authority to add property to the assessment list whenever it discovers real property has escaped assessment. If it is brought to the attention of the county board of equalization that property has been omitted from assessment, the county board should direct the county auditor to add the property according to the

The State Board of Equalization will consider assessments of counties whose average value per acre is within 90-100% of their target value as being within tolerance.

provisions of N.D.C.C. §§ 57-14-01 through 57-14-07. Because the county board of equalization does not have authority to add omitted property to the assessment list, it is very important that assessors and the local boards of equalization (township and city) carefully review the assessment list to ensure all taxable property is accounted for.

North Dakota Century Code §§ 57-14-01 through 57-14-07 provide direction for the county auditor upon discovery of clerical error, omission, or false statement in assessment. Whenever taxable property has been omitted from taxation, totally or partially for the current year or any prior year, the county auditor must assess the property and correct the assessment lists according to a certain process. The process includes notifying the property owner of the assessment, scheduling and holding a hearing with the property owner, having the county board review and equalize the assessment, and entering the assessment on the current-year assessment list. The county auditor must keep a list of omitted property for assessments added for any prior year. N.D.C.C. § 57-14-06 provides, in part, that “[o]mitted property must be assessed for each year during which it escaped assessment and taxation.”

North Dakota Century Code § 57-02-41 provides, in part, for prorating taxes between buyers and sellers of real property. One of the provisions relates to situations when exempt real property is acquired during the year after the assessment date by an owner in whose hands the property is taxable. The county auditor assesses the property for the portion of the year in which the property is taxable, computed to the nearest month. The county auditor adds the assessment according to the provisions of N.D.C.C. §§ 57-14-01 through 57-14-07.

A clerical error is generally considered to be a mistake in copying or writing rather than an error made during the exercise of judgment or in the pursuance of a determination.

County Auditor’s Responsibilities to Correct Assessments

Whenever the county auditor discovers errors in assessment, taxable property that has escaped taxation, or there are false statements in an assessment, the county auditor is required to correct the assessment and tax lists according to the facts in the case.

The county auditor uses the provisions specified in N.D.C.C. § 57-14-01 through 57-14-07 to correct errors involving addition to assessments. If correction involves decreasing assessments, the only option available is the abatement process according to N.D.C.C. ch. 57-23.

Whenever the county auditor discovers that the assessor made a clerical error in valuing property for the current assessment year and the assessor provided a written statement describing the nature of the error, the county auditor may annotate the assessment list to correct the error as long as it isn’t an injury to the tax payer. A clerical error is generally considered to be a mistake in copying or writing rather than an error made during the exercise of judgment or in the pursuance of a determination. For example, a building value was intended to be \$98,800 but the value entered into the computer program was \$98,900. That error is considered to be a clerical error. In this circumstance, the error does not harm the taxpayer so the county auditor may annotate the assessment list. If, after discussion with the property owner and the state board of equalization, the assessor decided the value on a property for the current year was too high and wanted the county auditor to reduce the value, this represents an error in judgment, rather than a clerical error. The property owner would need to file an application for abatement to request a reduction in assessment for the current year.

All assessments of taxable property exceeding true and full value are subject to correction and abatement according to the provisions of N.D.C.C. ch. 57-23. Applications for abatement may be filed for any of the reasons listed in N.D.C.C. § 57-23-04(1). Applications for abatement must be filed in the county auditor’s office of the county in which the property is located. An application for abatement (reduction) of the current year assessment may be filed any time after completion of equalization by the state board of equalization. Abatement applications must be filed with the county auditor no later than November 1 of the year following the year in which the tax becomes delinquent. For example, an individual having interest in a property who requests a refund of the 2010 property tax must file an

abatement application with the county auditor's office no later than November 1, 2012 (November 1 of the year following the year in which the 2010 tax became delinquent). After November 1, 2012, the board of county commissioners does not have any statutory authority to reduce or refund any tax levied prior to 2010.

The board of county commissioners may compromise a real estate tax that remains unpaid after the second Tuesday in December in the year it is due, subject to approval of the state tax commissioner, by reason of depreciation in the value of the property or other valid cause. The county commissioners may not compromise the tax after the county auditor has issued a tax deed to the county.

Exemption of Geothermal Energy Systems

There is a nationwide emphasis to use renewable energy or energy-efficient systems wherever possible. Over the past several years, businesses and residents are looking at ways to utilize the sun, wind, and geothermal energy to provide heating or cooling or to produce electrical or mechanical power.

North Dakota Century Code § 57-02-08(27) provides for exemption of installations, machinery, and equipment of systems in new or existing buildings or structures to provide or store heating or cooling, or to produce electrical or mechanical power. If the solar, wind, or geothermal energy device is part of a system using another means of energy, only the portion attributable to the solar, wind, or geothermal energy is eligible for exemption. Any eligible system or portion of a system is entitled to exemption for five years following installation of the system. Only locally assessed property is eligible for exemption.

The governing body has no discretion regarding whether or not to allow the exemption, the period of time the system may be exempt, or the percentage of exemption. If a system or portion of system qualifies for exemption, the value attributable to the system or portion of the system is exempt for five years.

The market value of the solar, wind, or geothermal system or portion of system is eligible for exemption. In North Dakota, most buildings and structures require a heating system of some sort. Assessment officials need to determine whether the system replaces a normal system or supplements an existing system and what the added value is because of the presence of that system. The more difficult responsibility for assessment officials is determining the market value attributable to the system or portion of system that is eligible for the exemption.

If a building is new or nearly new, assessment officials can determine the difference in cost between a geothermal energy system, for example, and a typical heat source (e.g., forced air, natural gas furnace and central air system). The difference in cost may reflect the value added for the geothermal energy system and would be the value exempted according to N.D.C.C. § 57-02-08(27). The best indicator of market value is sales transactions. Assessment officials of the major cities and counties with the major cities usually have more sales transactions and may have tracked sales of properties using solar, wind, or geothermal energy systems. If any of those sales indicate a difference in market value for properties having those systems versus the traditional heating systems, the difference would reflect the market value attributable to the system. If sales don't reflect higher prices paid for properties having the energy efficient system, there is no added market value for the system and, therefore, nothing to exempt. In those cases the exemption request should be denied. The individual requesting an exemption has the responsibility to provide evidence to assessment officials to support the exemption claim.

The application for this exemption is available in the Assessor's Manual, Section 3, page F-7 and also on the Tax Commissioner's web site at the following link:
<http://www.nd.gov/tax/property/forms/appexemptswgd.pdf>

If the solar, wind, or geothermal energy device is part of a system using another means of energy, only the portion attributable to the solar, wind or geothermal energy is eligible for exemption.

Educational Offerings Available in Minnesota and South Dakota

The Minnesota Association of Assessing Officers is sponsoring some assessor education that could qualify for assessor certification credit for North Dakota assessors. The courses are four to five days long and have exams.

The following Minnesota (MN) courses have been approved as substitute educational courses for certification as a class I city assessor or county director of tax equalization in North Dakota.

- Appraisal Procedures: August 6-9, 2012; St. Cloud, MN. (Substitutes for ND Course 201)

The following MN courses may qualify as elective courses for certification as a class I city assessor.

- Basic Income Approach: August 13-17, 2012; Plymouth, MN.
- Mass Appraisal Basics: October 1-5, 2012; St. Cloud, MN
- IAAO Assessment Administration: October 15-19, 2012; Plymouth, MN

The South Dakota (SD) Department of Revenue and South Dakota Association of Assessing Officers (SDAAO) will offer the following courses during the 2012 Annual Assessor's School in Pierre, SD during the week of September 9-15, 2012.

- Course 1 – Fundamentals of Appraising/Assessing (substitutes for ND Course 102)
- Course 2 – Residential Appraisal: Grading and Condition
- Course 3 – Advanced Basics (instruction includes appraisal process and defense of assessments)
- Course 4 – IAAO Course 201 - Land Valuation

Anyone wanting more information about these courses and whether they might qualify for education credit for assessor certification status in North Dakota may contact LuElla Dahme in the Property Tax Division of the North Dakota Office of State Tax Commissioner.

Electronic Newsletter

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