

## Staff Report for 2020 State Board of Equalization

September 23, 2020

**File No.:** 2020-DICKINSON-COMMERCIAL

**City or County:** Dickinson

**Appellant:**

**Issue:** Commercial not within tolerance – reports indicated 89%.

**Prepared by:** Property Tax Division

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**Summary:** The ratio adjustment worksheet for 2020 calculated an indicated a commercial True & Full Value ratio of 89%.

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**Analysis:** The information provided indicates Dickinson reporting thirty-three sales with a median range of 63% to 134% and one vacant lot sale at 96%, no prior year's sales were used.

Review of Dickinson and Stark County Board of Equalization meeting minutes and overall numbers provided for the sales ratio study show several discrepancies at each step of the process. The data collected and reviewed by Property Tax Division staff indicates a manipulation of numbers as they appear to have been skewed to support the desired results by the city assessor.

At this time, with the information provided for the overall sales ratio numbers for the City of Dickinson, the Property Tax Division staff is not recommending an increase.

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**Recommendation:** No action required.

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