

Staff Report for 2020 State Board of Equalization

September 23, 2020

File No.: 2020-DICKINSON-RESIDENTAL

City or County: Dickinson

Appellant:

Issue: Residential not within tolerance – reports indicated 87%.

Prepared by: Property Tax Division

Summary: The ratio adjustment worksheet for 2020 calculated an indicated a residential True & Full Value ratio of 87%.

Analysis: Reports submitted by Dickinson were reviewed. Dickinson reported a total of 380 usable residential sales. The ratio ranges from a reported low of 49% for a property selling at \$152,000 with a true and full value of \$74,700, to a high of 143% for a property selling for \$230,000 with a true and full value of \$329,400. The overall median is reported at 87%.

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.

Recommendation: No action required.

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599



WWW.ND.GOV/TAX | TAXINFO@ND.GOV NORTH DAKOTA