

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT - BARNES – WINKLER

County or City: BARNES COUNTY

Appellant: ARVID WINKLER

Type of Appeal: AGRICULTURAL

Appeal Issue: Mr. Arvid Winkler is not appealing the valuation of any specific property to the State Board of Equalization. He did appear at the August meeting, relaying general concerns he has with the productivity indexes determined by Barnes County.

Analysis: Arvid Winkler expressed concern regarding the productivity indexes determined by Barnes County.

Mr. Winkler did not present an appeal for a parcel he owns. Rather, he spoke of general concerns regarding the methodology used to calculate the productivity indexes in Barnes County and whether those productivity indexes were based on officially published productivity indexes. Such a request falls outside the purview of the State Board of Equalization.

North Dakota Century Code § 57-13-04 provides in part, "The state board of equalization shall equalize the valuation and assessment of property throughout the state, and has power to equalize the assessment, classification, and exemption status of property in this state between assessment districts of the same county, and between different counties of the state."

Summary of Findings: Mr. Winkler's general concerns regarding the productivity indexes in Barnes County do not present a specific valuation appeal and are outside the purview of the State Board of Equalization.

Proposal for Board Review: No action recommended.
