

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT - LOGAN – COMMERCIAL TOLERANCE

County or City: LOGAN COUNTY

Appellant:

Type of Appeal: TOLERANCE LEVEL

Appeal Issue: The sales ratio study indicates a commercial sales ratio of 89%.

Analysis: Logan County's commercial value indicates a sales ratio of 89%. This sales ratio is below the State Board of Equalization's frequently applied tolerance range of 90% - 100%.

Property Tax Division staff investigated Logan County's commercial sales information from 2021 through 2025. During the investigation, it was determined that the historical average sales ratio has been 95%, and the information gathered did not support recommending an isolated increase in a specific area.

An increase of 5% to the commercial property in the county would bring their commercial sales ratio to 93%.

Summary of Findings: Logan County's sales ratio study indicates a commercial sales ratio of 89%. A countywide increase of 5% for commercial property would increase the true and full value from \$20,653,870 to approximately \$21,686,564 for commercial property in the county and bring the commercial sales ratio to 93%.

Proposal for Board Review: It is recommended that the State Board of Equalization direct Logan County to increase commercial total true and full value by 5% to an approximate value of \$21,686,564.

Commercial

2026 SRS Commercial Ratio is at 89%

Average Commercial Ratio is at 95%

Starting Sales Ratio: 88.5%

	Current T & F Value	% of Change	Value Change	New T & F Value
Fredonia	992,050	5%	49,603	1,041,653
Gackle	1,597,250	5%	79,863	1,677,113
Lehr	262,000	5%	13,100	275,100
Napoleon	14,877,300	5%	743,865	15,621,165
Other	2,925,270	5%	146,264	3,071,534
Total	20,653,870		1,032,694	21,686,564

Supp. Adj.: 1,222,000

19,431,870

County Over-All Change 5.00%

OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

T & F VALUE/SALES RATIO ADJUSTMENT WORKSHEET

COUNTY/CITY: LOGAN COUNTY

COMMERCIAL

	2025	2026
TRUE AND FULL VALUE	20,105,970	21,686,564
SUPPLEMENTARY INCREASES		1,222,000
SUPPLEMENTARY DECREASES	131,000	
ADJUSTED T&F VALUES	19,974,970	20,464,564
INDICATED T & F/SALES RATIO %	91.0%	
INDICATED MARKET VALUE	21,950,516	
CURRENT T & F/MARKET VALUE RATIO %		93.2%
MKT VALUE MINUS Current T & F		1,485,953
INDICATED CHANGE NEEDED TO REACH 100%		7%