

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

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

County or City: ROLETTE COUNTY

Appellant:

Type of Appeal: TOLERANCE LEVEL

Appeal Issue: The sales ratio study indicates a commercial sales ratio of 88%.

Analysis: Rolette County's commercial property value indicates a sales ratio of 88%. This sales ratio is below the State Board of Equalization's frequently applied tolerance range of 90% - 100%.

Property Tax Division staff investigated Rolette County's Commercial sales information from 2021 through 2025. During the investigation, it was determined the historical average sales ratio for commercial property in Rolette County is 93%. It was also determined that, except for the City of Dunseith, values are slightly low across the county but are particularly low in the cities of Rolette and Rolla.

Tailoring the adjustments to the primary causes of the countywide low sales ratio best accomplishes equalization in Rolette County. Increases to the proposed cities and a portion of the county as indicated below would bring the county within tolerance with a commercial sales ratio of 93%.

Summary of Findings: Rolette County's sales ratio study indicates a commercial sales ratio of 88%. Increasing property values as indicated below would bring the commercial sales ratio to 93%.

- City of Rolette – 8%
- City of Rolla – 8%
- Commercial property outside the Cities of Dunseith, Rolette, and Rolla – 2%

These increases will bring the total commercial true and full value from \$39,187,901 to approximately \$41,404,084 and will bring their commercial sales ratio within tolerance to 93%.

Proposal for Board Review: It is recommended that the State Board of Equalization direct Rolette County to make the following increases to the following jurisdictions for commercial properties, to an approximate valuation of \$41,404,084.

- **City of Rolette** – 8%
 - **City of Rolla** – 8%
 - **Commercial property outside the Cities of Dunseith, Rolette, and Rolla** – 2%
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Commercial

2026 SRS Commercial Ratio is at 88%

Average Commercial Ratio is at 93%

	Current	Change %	New
Dunseith	2,649,756	0%	2,649,756
Rolette	7,089,068	8%	7,656,193
Rolla	17,667,936	8%	19,081,371
St. John	1,003,680	2%	1,023,754
Other	10,777,461	2%	10,993,010
Total	39,187,901		41,404,084

County Over-All Change	4%
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OFFICE OF STATE TAX COMMISSIONER STATE OF NORTH DAKOTA		
T & F VALUE/SALES RATIO ADJUSTMENT WORKSHEET		
COUNTY/CITY:	ROLETTE COUNTY	
	COMMERCIAL	
	2025	2026
TRUE AND FULL VALUE	38,288,988	41,404,084
SUPPLEMENTARY INCREASES		1,418,042
SUPPLEMENTARY DECREASES	2,856	
ADJUSTED T&F VALUES	38,286,132	39,986,042
INDICATED T & F/SALES RATIO %	89.2%	
INDICATED MARKET VALUE	42,921,673	
CURRENT T & F/MARKET VALUE RATIO %		93.2%
MKT VALUE MINUS Current T & F		2,935,631
INDICATED CHANGE NEEDED TO REACH 100%		7%