

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

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

County or City: ROLETTE COUNTY

Appellant:

Type of Appeal: TOLERANCE LEVEL

Appeal Issue: The sales ratio study indicates a residential sales ratio of 101%.

Analysis: Rolette County's residential property value indicates a sales ratio of 101%.

North Dakota Century Code § 57-13-04.1 provides, "In equalizing valuation and assessment of property among assessment districts, the state board of equalization may not approve valuation and assessment in any taxing district in which the true and full value for residential and commercial property as assessed and equalized in that district exceeds the true and full value for those property classifications in that taxing district as determined by the sales ratio study."

Property Tax Division staff investigated Rolette County's residential sales information from 2021 through 2025. During the investigation, it was determined the historical average sales ratio for residential property in Rolette County is 94%.

Tailoring the adjustments to the primary cause of the countywide high sales ratio best accomplishes equalization in Rolette County. Decreases to the following cities and a portion of the county residential will bring the county within tolerance with a residential sales ratio of 94%.

Summary of Findings: Rolette County's sales ratio study indicates a residential sales ratio of 101%. Two larger cities and residential property within Rolette County outside of the identified cities have been identified for decrease.

- City of Rolette – 9%
- City of Rolla – 9%
- Residential property outside of the 2 cities listed above – 5%

These decreases will bring the total residential true and full value from \$132,210,044 to approximately \$123,327,866 and bring their residential sales ratio within tolerance to 94%.

Proposal for Board Review: It is recommended that the State Board of Equalization direct Rolette County to make the following decreases to the following jurisdictions for residential properties, to an approximate valuation of \$123,327,866.

- **City of Rolette** – 9%
 - **City of Rolla** – 9%
 - **Residential property outside of the 2 cities listed above** – 5%
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Residential

2026 SRS Residential Ratio is at 101%

Average Residential Ratio is at 94%

	Current	Change %	New
Dunseith	8,196,280	-5%	7,786,466
Rolette	13,456,605	-9%	12,245,511
Rolla	43,335,297	-9%	39,435,120
St. John	5,685,278	-5%	5,401,014
Other	61,536,584	-5%	58,459,755
Total	132,210,044		123,327,866

County Over-All Change	-7%
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OFFICE OF STATE TAX COMMISSIONER
 STATE OF NORTH DAKOTA

 T & F VALUE/SALES RATIO ADJUSTMENT WORKSHEET

COUNTY/CITY:	ROLETTE COUNTY	
	RESIDENTIAL	
	2025	2026
TRUE AND FULL VALUE	131,465,694	123,327,866
SUPPLEMENTARY INCREASES		299,076
SUPPLEMENTARY DECREASES	1,423,618	
ADJUSTED T&F VALUES	130,042,076	123,028,790
INDICATED T & F/SALES RATIO %	99.7%	
INDICATED MARKET VALUE	130,433,376	
CURRENT T & F/MARKET VALUE RATIO %		94.3%
MKT VALUE MINUS Current T & F		7,404,586
INDICATED CHANGE NEEDED TO REACH 100%		6%