

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – STUTSMAN – BUCHANAN – HODGSON

County or City: STUTSMAN COUNTY

Appellant: JAMES HODGSON

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. James Hodgson is appealing the property value of \$230,700 on parcel number 90-1000310, which is located at 221 Park Street, Buchanan, ND 58420.

Analysis: The appellant did not appeal at the City of Buchanan Board of Equalization meeting April 13, 2026, nor the Stutsman County Board of Equalization meeting June 2, 2026.

North Dakota Century Code §57-13-04.3(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary of Findings: The appellant did not appeal at all local levels as required by statute.

Proposal for Board Review: No action recommended.
