

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – WARD – HASKINS

County or City: WARD COUNTY

Appellant: BRUCE HASKINS

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Bruce Haskins is appealing the property value of \$257,000 on parcel number RL100070000050, which is located at 222 Rice Lake Rd S, Douglas, ND 58735.

Analysis: The Ward County Board of Equalization approved a 2026 true and full value of \$257,000, of which \$58,000 is attributable to the improvements and \$199,000 is attributable to the land. The land is currently valued at \$10 per square foot. The appellant is requesting that the per square foot land value be reduced to the 2025 value of \$6 per square foot on his lake front lot, which would result in a total land true and full value of \$119,466. This would be a decrease in land value of \$79,534, for an overall true and full value of \$177,466.

Property Tax Division staff completed an onsite inspection of the property on Tuesday, August 18, 2026, with the appellant, Bruce Haskins, present. The inspection included an interior inspection of the residential structure, an exterior inspection of the residential structure and yard features, and measurements of the residence, addition, attached garage, deck, and paver patios.

Minutes from both the Township and County Board of Equalization meetings were reviewed. The appellant appealed at both levels of equalization. The Rice Lake Township Board of Equalization approved the \$257,000 2026 true and full value as determined by the county tax director. The County Board of Equalization approved the same value.

Staff reviewed the testimony, evidence and information submitted by Mr. Haskins. The appellant feels the increase in land values at Rice Lake over the past three years has been unfair and too rapid. Values increased when the county removed a 61% obsolescence from the lake front lots, which was placed on the lots around Rice Lake due to the 2011 flooding. His concern is also that his lot square footage of 19,911 should not be entirely valued, since he believes 8,380 square feet are still underwater. Mr. Haskin feels that only the portion of his lot not underwater should be valued. Through staff research, the county has removed a flooding obsolescence from almost all lake front lots, except for a few lots which have most of the lot underwater. All other lake front lots are valued at \$10 per square foot.

Information submitted by Ward County includes the Township and County Boards of Equalization minutes, Notice of Assessment for the subject property, list of 2025 Rice Lake vacant lot sales and 2026 current values, and property record cards for the subject property. Staff found property record cards for the vacant lot sales and comparable properties which were used for the analysis of the appraisal.

Considering the three approaches to value, the income approach was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. Consideration was given to the list of comparable properties submitted by both Mr. Haskins and by Ward County. Staff also completed independent research into recent, comparable sales of lake front lots with residential and vacant back lots. Notably, staff reviewed those properties for equitability with the subject property. The comparable properties indicated an average improvement value of \$238.99 per square foot and \$5.55 per square foot of land; which would indicate an equitable true and full value of \$280,971 for the subject property, which is higher than the 2026 approved value of \$257,000.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$261,223 with \$62,223 attributable to the improvements and \$199,000 attributable to the land, which is higher than the 2026 approved value of \$257,000.

Upon review of all information submitted by Bruce Haskins, Ward County, and the independent research and analysis completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$267,147, which is higher than the 2026 approved value of \$257,000. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Summary of Findings: Upon review of all information submitted by Bruce Haskins, Ward County, and the independent research and analysis completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$267,147, which is higher than the 2026 approved value of \$257,000. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Proposal for Board Review: No action recommended.
