

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT - WILLIAMS – WILLISTON – RESIDENTIAL TOLERANCE

County or City: CITY OF WILLISTON

Appellant:

Type of Appeal: RESIDENTIAL TOLERANCE

Appeal Issue: The City of Williston's residential sales ratio study indicates a sales ratio of 89%.

Analysis: The City of Williston's residential value indicates a sales ratio of 89%. The sales ratio is below the State Board of Equalization's frequently applied tolerance range of 90% - 100%.

Property Tax Division staff analyzed the 2025 residential sales data, reviewed the City of Williston's residential valuation data from their taxation software, and had a discussion with the City of Williston assessor, Lea Dunn. The information gathered showed that valuations in certain map areas were lower than in others. Therefore, a targeted adjustment based upon the specific style and age of residential property seems to be the most equitable way to address the low sales ratio.

Increases as recommended below to the proposed eleven residential map areas would bring the city within tolerance with an average residential sales ratio of 92%.

Summary of Findings: City of Williston's sales ratio study indicates a residential sales ratio of 89%. Eleven of the fifteen map areas have been identified for increase. The recommended changes to specified residential property would increase the total true and full value from \$1,837,129,875 to approximately \$1,903,843,989 resulting in an average sales ratio of 92%.

Proposal for Board Review: City of Williston's sales ratio study indicates a residential sales ratio of 89%. Eleven of the fifteen map areas have been identified for increase. The recommended changes to specified residential property would increase the total true and full value from \$1,837,129,875 to approximately \$1,903,843,989 resulting in an average sales ratio of 92%. The City of Williston acknowledges the tolerance issue and has a proposal in place for the board to review and adopt as a correction mechanism.

- **R-MH on Real Estate** – increase 15%
- **R-T House-Mid** – Increase 6%
- **R-T House-New** – Increase 6%
- **R-Condo-Mid** – Increase 8%
- **R-Condo-New** – Increase 13%
- **R-New 2021 to Present** – Increase 2%
- **R- New 2000 to 2009** – Increase 14%
- **R-Mid 1980 to 1999** – Increase 3%
- **R- Mid 1950 to 1959** – Increase 5%
- **R-Old 1930 to 1949** – Increase 12%
- **R-Old 1910 to 1929** – increase 4%

Residential

2026 SRS Residential Ratio is at 89%

Average Residential Ratio is at 92%

100%	2,072,000,000
90%	1,864,800,000

	Current	Change %	New
Williston	1,837,129,875	4%	1,903,843,989
Total	1,837,129,875		1,903,843,989

County Over-All Change	4%
------------------------	----

OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

T & F VALUE/SALES RATIO ADJUSTMENT WORKSHEET

COUNTY/CITY:	CITY OF WILLISTON	
	RESIDENTIAL	
	2025	2026
TRUE AND FULL VALUE	1,791,500,880	1,903,843,989
SUPPLEMENTARY INCREASES		7,283,720
SUPPLEMENTARY DECREASES	3,607,940	
ADJUSTED T&F VALUES	1,787,892,940	1,896,560,269
INDICATED T & F/SALES RATIO %	86.6%	
INDICATED MARKET VALUE	2,064,541,501	
CURRENT T & F/MARKET VALUE RATIO %		91.9%
MKT VALUE MINUS Current T & F		167,981,232
INDICATED CHANGE NEEDED TO REACH 100%		9%