NORTH DAKOTA
Brian Kroshus, Tax Commissioner

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
taxinfo@nd.gov
701-328-7088
www.tax.nd.gov

County Information – State Board of Equalization Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2026. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov
or
The Office of State Tax Commissioner, Attn: Property Tax, Dept. 127
600 E Boulevard Ave., Bismarck, ND 58505-0599.

Information for Property Referenced in Appeal:

Owner Name: Bruce A & Margo K Haskins
Address: Legal Address: 222 Rice Lake Rd S, Douglas, ND 58735
Township Name (if applicable): Rice Lake Township
Parcel ID: RL100070000050
Legal Description: Sandy Beach 2nd Addn to Rice Lake Park Lot 5 & E2 of Lot 6 Rice Lake
This information should provide a calculated breakdown associated with the subject property.

City/County Official Contact Information:

Name: Noreen Wilkie
Address: 225 3rd St SE Minot, ND 58701
Phone Number: 701-857-6432
Email Address: nowikie@wardnd.gov

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Choose One Township/City Equalization Meeting
Choose One County Equalization Meeting
Choose One

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At which meeting(s) did the Appellant present the appeal? (choose all that apply)
☒ Township/City ☒ County ☐ N/A

**Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.*

Minutes from all levels of equalization meetings: Choose One

Please attach or email (propertytax@nd.gov) the following:

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.)*
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

Appeal Process:

1.) Appellant notifies the Property Tax Division of intent to appeal.

2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.

3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.

4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.

5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.

Tax Equalization Meeting April 14,2026

Meeting was held @ The Ward County Admin Building. Greg called meeting to order at 6:33pm. Those that were present were Justin Porter, Garret Roen, Greg & Michele Severson, Noreen Wilkie, Ward Co Tax Director and 3 guests. Daid Bachmeier, Bruce Haskins and Terry Sanders.

David Bachmeier parcel # RL020010100070 was first to speak. He asked the board to consider lowering the land part to $8.00 a square foot. The parcel was reassessed and the structure value was lowered from $628,000 to $621,000. Greg made motion to lower his structure value from $628,000 to $621,000 and leave the land value at the $10.00 sq ft Garret 2nd, motion approved.

Bruce Haskins was next to speak parcel# RL100070000050 & RL100990000120. Bruce asked the board to consider keeping the value of his back lot (RL100990000120) which just has a garage on it to the 2025 value of $78,000 instead of the value of 2026 $123,000. Garret made motion to leave both parcels at the 2026 value Greg 2nd, motion approved.

Terry Sanders was next to speak on parcel# RL100030000201, RL100050100010 & RL100140000130. Terry stated that his house is still surrounded by the dike because his house is lower than the water and if we get heavy rain, he has three pumps running just to keep his house dry. Greg made motion to reduce RL100030000201 from $436,000 to $370,000 Garret 2nd, motion approved. Greg made motion to reduce RL100050100010 from $90,000 to $54,000 being a low lot and water issues Garret 2nd, motion approved. Board discussed leaving Rl100140000130 at the 2026 value Greg made motion Garret 2nd, motion approved.

Noreen explained that the price is driving by sales of parcels around the lake. There have been eight lots purchased all by people who already own lots at the lake. They stated that they were worried about who was going to buy the lots behind their lakefront lots, so they purchased them from Travis Bohl at his asking price.

Garrett made a motion to approve the 2026 values excluding the parcels they adjusted that are listed above Greg 2nd, motion approved.

Greg made motion to adjourn the meeting Garret 2nd it.

Meeting adjourned

Michele Severson -Clerk Rice Lake Township

Minutes of the Ward County Board of Equalization
June 2, 2026

The regular meeting of the Ward County Board of Equalization was called to order by Commissioner/Chairman Fjeldahl at 1:00 PM. with Comm. Olson, Marritt, Rostad, and Schuler present; Comm. Also present were department heads Marisa Haman and Noreen Wilkie.

Moved by Comm. Rostad, seconded by Comm. Merritt, to approve the agenda as presented. Roll call; all voted yes; motion carried.

Director of Tax Equalization Noreen Wilkie presented a summary of the 2026 County Board of Equalization Report.

Ms. Wilkie presented assessments by City Boards of Equalization and recommends a true and full value adjustment for approval for the following cities: City of Burlington decrease of $25,000, City of Des Lacs decrease $4,000, City of Kenmare decrease $365,000, City of Sawer decrease of $14,000, City of Surrey decrease $3,000, and City of Minot decrease $3,479,000 for the 2026 assessment year.

Moved by Comm. Schuler, seconded by Comm. Olson, to approve the adjustments for the above listed cities for the 2026 valuation. Roll call; all voted yes; motion carried.

The assessments by the Township Boards of Equalization were presented with the following recommended True and Full values: Afton decrease $313,000, Berthold decrease $243,000, Cameron decrease $89,000, Denmark decrease $653,000, Eureka decrease $73,000, Gasman decrease $97,000, Harrison decrease $636,000, Maryland decrease $542,000, Nedrose decrease $634,000, Rice Lake decrease $362,000, Rolling Green decrease $328,000, Sundre decrease $173,000, and Surrey decrease $33,000 for the 2026 assessment year.

Moved by Comm. Merritt, seconded by Comm. Rostad, to approve the adjustments for the above listed townships for the 2026 valuations. Roll call; all voted yes; motion carried.

Chairman Fjeldahl opened the floor for any property owners from Rushville Township (151-83) that would like to appeal their 2026 property assessments. No one came forward to appeal.

A memorandum was presented for Rushville Township 2025 and 2026 values and the percentage of increase for residential, commercial, and agricultural for 2026. True and Full values of residential properties increased 10.26%, commercial properties increased 1.38%, and agricultural land reassessed using the most current soils data from the USDA-Natural Resources Conservation Service (NRCS) and land use and the total agricultural value decreased 4.20%. The total true and full value for Rushville Township for 2026 is $19,385,000 and a taxable value of $939,870.

Moved by Comm. Rostad, seconded by Comm. Schuler, to approve the 2026 Rushville Township values as presented. Roll call; all voted yes; motion carried.

The floor was opened for property owners to make appeals.

Terry Sanders appeared to make appeals for RL100030000201, RL100051010010, and RL100140000130. Mr. Sanders primary complaint is the land value of parcel RL100140000130.

Moved by Comm. Merritt, seconded by Comm. Schuler, to decrease the land value of parcel RL100140000130 from $319,000 to $160,000. Roll call; all voted yes; motion carried.

Bruce Haskins appeared to make appeals for parcels RL100070000050 and RL100990000120. Mr. Haskins would like the value lowered on his lake front lot as half of the property is under water and would like the back lot to be lowered as he feels it is not marketable as there is no water access.

Moved by Comm. Schuler, seconded by Comm. Rostad, to hold the 2025 value of $4 per sq foot on parcel RL100990000120 for a land value of $43,000. Roll call; all voted yes; motion carried.

Moved by Comm. Olson, seconded by Comm. Schuler, to make no changes to the assessed value of $257,000 for parcel RL100070000050. Roll call; all voted yes; motion carried.

Jamie Mercier appeared to make an appeal on parcel RL100990000250. Ms. Mercier states that the parcel is unbuildable due to an unrecorded water pipeline that goes through the property.

Moved by Comm. Schuler, seconded by Comm. Olson, to use a true and full value of $124,000 (land $116,000 and structure $8,000) for parcel RL100990000250. Roll call; all voted yes; motion carried.

Charles Badke submitted an appeal for parcel SY190720000020. He did not appear to speak on his appeal.

Moved by Comm. Merritt, seconded by Comm. Rostad, to follow the recommendation of the Office of Tax Equalization and approve the 2026 value of $509,000 for parcel SY190720000020. Roll call; all voted yes, motion carried.

Mark Sandstrom appeared to make an appeal on parcel SR180020000000. Mr. Sandstrom feels his property is valued too high as he has not made any improvements to the property since the home was built.

Moved by Comm. Schuler, seconded by Comm Rostad, to follow the recommendation of the Office of Tax Equalization and approve the 2026 value of $1,217,000 for parcel SR180020000000. Roll call; Comms. Schuler, Rostad, and Olson voted yes; Comm. Merritt and Chair Fjeldahl voted no; motion carried.

David Rothchild appeared to make an appeal for parcel HA170300000030. Mr. Rothchild has had an appraiser come out to assess his property but does not have the full appraisal back.

Moved by Comm. Schuler, seconded by Comm. Rostad, to accept the 2026 valuation of $832,000, but direct Mr. Rothchild to work with Ms. Wilkie once the appraisal is completed and file an abatement if needed. Roll call; all voted yes; motion carried.

Shelly Zumbaum appeared to make appeals on parcels RL100140000030 and RL100140000040. She believes her land value is too high for the area as there is no water access and has no road access due to the terrain.

Moved by Comm. Schuler, seconded by Comm. Merritt, to set the land value for both parcels RL100140000030 and RL100140000040 at $3 per square foot. Roll call; all voted yes; motion carried.

Helen Zablotney appeared to make an appeal on parcel LI300010000000.

Moved by Comm. Rostad, seconded by Comm. Merritt, to direct Ms. Zablotney to work with Ms. Wilkie and fill out the Farm Exemption paperwork. Roll call; all voted yes; motion carried.

Ms. Wilkie addressed the omitted assessments for 2026.

Moved by Comm. Rostad, seconded by Comm. Merritt, to approve the 2026 true and full values that were omitted for the 2026 assessment year. Roll call; all voted yes; motion carried.

Moved by Comm. Olson, seconded by Comm. Schuler, to reconsider item 6.E. – Sandstrom, Mark and Darcy, SR18.002.000.0000. Roll call; all voted yes; the motion carried.

Moved by Comm. Olson, seconded by Comm. Schuler, to follow the recommendation of the Office of Tax Equalization and approve the 2026 value of $1,217,000 for parcel SR180020000000. Comms. Rostad and Schuler voted yes; Comms. Merritt, Olson, and Chair Fjeldahl voted no; motion failed.

Moved by Comm. Merritt, seconded by Comm. Schuler; to set the valuation back to the 2025 amount of 1,149,000 for parcel SR180020000000, due to an assessor not doing a complete interior assessment. Roll call; Comm. Merritt and Chair Fjeldal voted yes; Comms. Rostad, Olson, and Schuler voted no; motion failed.

Moved by Comm. Olson, seconded by Comm. Rostad, to accept the 2026 value of $1,217,000 for parcel SR180020000000 and ask Ms. Wilkie to reassess the property. Roll call; all voted yes; motion carried.

The floor was opened for public comment.

Ryan Kamrowski, City of Minot Assessor, came forward and confirmed that the City did not have any owner appeals.

With no other appeals to valuations pending, Ms. Wilkie recommended that the Board of Equalization adopt the 2026 Resolution.

Moved by Comm. Olson, seconded by Comm. Schuler, to adopt the 2026 Resolution and have the Chairman sign it. Roll call; all voted yes; motion carried.

At 3:44 PM, with no further business was adjourned.

ACCEPTED AND APPROVED THIS 16th DAY OF JUNE, 2025

John Fjeldahl

Chairman, Ward County Commission

ATTEST:

Marisa

RESOLUTION

WHEREAS, this Board of Equalization has reviewed the 2026 property assessment; and

WHEREAS, any errors and inequalities have come to the attention of this Board; and

WHEREAS, the County Director of Tax Equalization has reported that the notices of increases and decreases have been given to the owners and local equalization boards as provided by law; and opportunity to be heard in protest is such changes have been given;

NOW, THEREFORE, BE IT RESOLVED, that all returns as made by local equalization boards be approved except for changes ordered by this Board, and that all actions taken by this Board of Equalization be confirmed, and that such revised assessments be noted on the County Assessment Rolls and included in the report to the States Tax Commissioner.

Adopted this 2nd day of June, 2026

John Fjeldahl
Ward County Commission Chairman

ATTEST:

Marisa Haman
Ward County Auditor/Treasurer

WARD COUNTY SEAL
COUNTY SEAL WARD COUNTY STATE OF NORTH DAKOTA

Noreen Wilkie
Ward County Tax Director
PO Box 5005
Minot, ND 58702-5005
(701) 857-6430
nowilkie@wardnd.gov
www.wardnd.com

TO: North Dakota State Board of Equalization

FROM: Noreen Wilkie, Ward County Tax Director

DATE: July 28, 2026

SUBJECT: 222 Rice Lake Rd S, Douglas, ND 58735
Parcel Number: RL100070000050
Legal Description: Sandy Beach 2nd Addn to Rice Lake Park Lot 5 & E2 Lot 6 Rice Lake

I. RECOMMENDED ACTION

Rice Lake Township and Ward County Board of Equalization recommend denial of the property.

II. DEPARTMENT CONTACT PERSON

Noreen Wilkie, Ward County Tax Director, 701-857-6430

III. VALUES

2026 Assessment: $257,000

IV. DESCRIPTION

Bruce A & Margo K Haskins filed an assessment appeal to the Rice Lake Township Board and the Ward County Board of Equalization for parcel number RL100070000050 located at 222 Rice Lake Rd S., Douglas, ND. Mr. Haskins did appear at both meetings but never had any factual data indicating the 2026 value was not at market value. I presented factual data, 2025 sales, to Rice Lake Township and the Ward County Board of Equalization, and they denied his appeal and left the 2026 value at $257,000.

I have included a spreadsheet with 11 vacant lot sales for 2025 with a median sale price of 41.7%. The 2025 sale prices indicated the land values for the Rice Lake Rec District were below the tolerance level of 90-100% which indicated an increase in land value. The median sale price for the 11 sales is $9.60 a sq ft. I also included a spreadsheet stating what the 2026 values of the 11 sales were after I increased the land values by 4.00 a sq ft and the median 2026 price per sq ft is $8.00. Of the 11 sales only one sale (RL03.009.000.0060) is a lake front lot and the other 10 sales are new developed back lots. The front and back lots for Rice Lake Rec District were increased $4.00 a sq ft for 2026. The front lots are $10.00 a sq ft and the back lots (no lake access) were $8.00 a sq ft for 2026. I also included a spreadsheet for 2023 through 2025 sales. The spreadsheet lists the sale date, sale amount and the ratio for each sale. It also lists the current value and current ratio for each parcel.

V. IMPACT

It is my opinion that the above listed parcel was adjusted fairly with consideration as compared to other similar properties and granting the appellants request would in fact place the property value for tax year 2026 below a reasonable market value regarding similar properties that existed as of February 1, 2026.

VI. LIST OF ATTACHMENTS

1. Subject Property Record Card
2. Notice of Real Estate Assessment Notice
3. List of 2025 Rice Lake vacant lot sales
4. List of 2025 Rice Lake vacant lot sales and 2026 current values
5. List of Rice Lake 2023 through 2025 sales and current value and current ratio
6. Rice Lake Township Board minutes
7. Ward County Equalization Board minutes

222 RICE LAKE RD S, DOUGLAS

Deed:	HASKINS, BRUCE A & MARGO K	Map Area:	RICE LAKE-REC DIST	Checks/Tags:	
Contract:		Route:	000-000-000	Lister/Date:	JM, 08/15/2024
CID#:	RL00.000.700.0050	Tax Dist:	SOUTH PRAIRIE	Review/Date:	JS, 08/20/2020
DBA:		Plat Page:		Entry Status:	Exterior Review
MLS:		Subdiv:	SANDY BEACH 2ND		

Rural / Residential

Legal: SANDY BEACH 2ND ADDN TO RICE LAKE PARK LOT 5 & E2 LOT 6 RICE LAKE

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	$Adj	Land Total (Rnd nearest $1000)
SqFt Dim	90.00	90.35	226.30	215.30						R-500	$10.00						
Sub Total						19,910.64	0.46					$199,106	0%	0%	0%	$0	$199,000
Grand Total						19,910.64	0.46					$199,106					$199,000

	Street	Utilities	Zoning	Land Use
SqFt Dim	None	None	Not Applicable	Residential Land

Sales / Building Permits / Values

Date	$ Amount	NUTC	Recording	Date	Number	Tag	$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt	Pr Yr: 2025
09/18/2008		D000	2765/341						Land	$199,000	$0	$0	$119,000
									Dwlg	$58,000	$0	$0	$54,000
									Impr		$0	$0	
									Total	$257,000	$0	$0	$173,000

Res. Structure

Occ. Code	101
Occ. Descr.	Single-Family / Owner Occupied
Year Built	1968
EFA / EFYr	58 / 1968
Arch. Dsgn	N/A
Style	Mfd Home (Multi-
AreaSF/TLA	1,173 / 1,173
GLA 1st/2nd	1,173 / 0
Grade	4
Grade Mult.	1.150
Condition	Good
Phy-Depr.%	69%
Basement	Crawl
No Bsmt Flr.	0
Heat	Yes
AC	Yes
Attic	None

Finish

Ttl Rooms Above #	6	Bedrooms Above #	3
Ttl Rooms Below #	0	Bedrooms Below #	0

Foundation	Pier
Exterior Walls	Stl
Roof	Asphalt Shingle
Interior Finish	Panel
Flooring	Carp / Vinyl

Non-base Heating

Floor/Wall #	0
Pipeless #	0
Hand Fired (Y/N)	No
Space Heat #	0

Fireplace

Appliances

Range Unit	Built-In Vacuums
Oven - Single	Intercom System
Oven - Double	BI Stereo(SpkrsOnly)
Dishwasher	
Microwave	
Trash Compactor	
Jennair	
Security System	

Plumbing

Standard Bath - Full Bath	1
Shower Stall Bath-3/4Bath	
Toilet Room (1/2 Bath)	1
Lavatory	
Water Closet (Toilet)	
Sink	
Extra Shower Stall/Tub	
Mtl St Sh Bath	
Extra Mtl Stall Shower	
Wet Bar	
Cust Bath - 3 Fixt	
Cust Tub-Soaker,Whirlpool	
No Hot Water Tank	
No Plumbing	
Sewer & Water Only	
Water Only w/Sink	
Hot Tub	
Bidet	
Fbgls Service Sink	
Urinal	
Sauna	
Cust Bath - 4 Fixt	
Cust Bath - 5 Fixt	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	
[EMPTY]	

Addition

Addition	No Additions
Year Built	
EFA	
EFA Year	
Style	
Area (SF)	
Condition	
Phy-Depr.%	
Bsmt (SF)	
NoBsmt Flr(SF)	
2nd Flr Adj.	
Heat	
AC	
Attic (SF)	

Obsolescence

Functional %	0%
External %	0%
Other %	0%
None	
None	
None	
None	

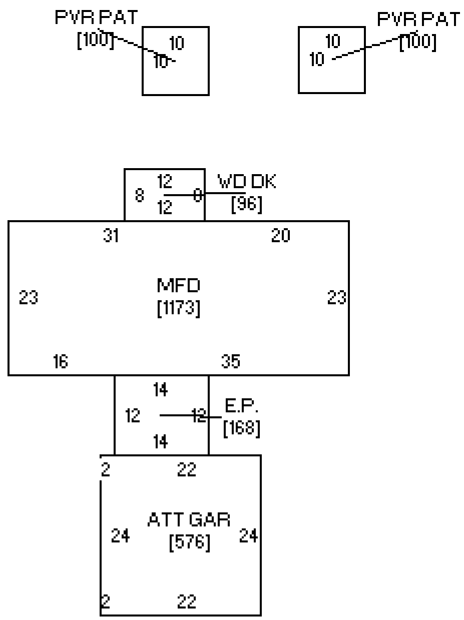
Garage

Garage	1 of 1
Year Built	1968
EFA	58
EFF Year	1968
Style	Att Fr.
Area (SF)	576
No Flr Adj.	No
Grade	Main Building
Condition	A NML
Bsmt (SF)	
Interior Finish	<None>
Interior Finish (SF)	
Qtrs Over	None
Qtrs Over (SF)	
Qtrs AC (SF)	
%Phy/F-E-O Obs	15.00-0-0-0
Door Opnrs	
Stalls- Bsmt / Gar	

Bldg / Addn		Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to $1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest $1000)
		101 – Single-Family / Owner Occupied												
		Mfd Home (Multi-Section)	1,173 SF	$88,690										
		Base Heat												
		Add Central Air	1,173 SF	$3,200										
	#1	Porch: 1S Frame Enclosed	168 SF	$10,190										
	D1	Wood Deck - Avg	96 SF	$2,016										
	D2	Paver Patio - Low	100 SF	$1,000										
	D3	Paver Patio - Low	100 SF	$1,000										
		Plumbing	2	$5,500										
		Sub Total		**$111,596**	1.150	$128,335	1968	69.00	0	0	0	$39,784		
	Gar	Att Frame	576 SF	$19,840	1.150	$22,816	1968	15.00	0	0	0	$19,394		
		Dwelling TOTAL				**$151,151**						**$59,178**		
		Residential Building TOTAL										**$59,178**	**0.950**	**$56,000**

		Description	Replacement Cost new (rounded to $1)	Cond	Year	Phys%	Fobs%	Eobs%	Other%	AgFctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest $1000)
	Yrd	1 — Driveway	$5,060	NML	1968	65.00	0	0	0	0%	$1,771	0.950	$2,000
	D	Concrete-double, Std Nml											
		Yard Extras TOTAL Value											**$2,000**

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	$119,000	$54,000	$0	$0	$173,000
2024		Appr	Rural	Res	$100,000	$32,000	$0	$0	$132,000
2023		Appr	Rural	Res	$39,000	$28,000	$0	$0	$67,000



Sketch 1 of 1


Photo 1 of 4 12/20/2024


Photo 2 of 4 12/20/2024


Photo 3 of 4 08/18/2020


Photo 4 of 4 08/18/2020

NOTICE OF REAL ESTATE ASSESSMENT

Office of Tax Equalization, Ward County

Assessment notice that was mandated by new legislative law for 2026 (NDCC57-02-53)
Office Phone #701-857-6430
Email: nowilkie@wardnd.gov
Conference #701-837-3032

HASKINS, BRUCE A & MARGO K |
4824 MELLOW SUN DR
BISMARCK ND 58503-0000

Name of Township/City/District Rice Lake Township **County** Ward County

Deedholder/Property Address	**Real Estate Description**
HASKINS, BRUCE A & MARGO K 222 RICE LAKE RD S, DOUGLAS, ND	SANDY BEACH 2ND ADDN TO RICE LAKE PARK LOT 5 & E2 LOT 6 RICE LAKE

Parcel Number

RL10.007.000.0050	**True & Full Value**
Current Year Assessment (2026)	$257,000
Previous Year Assessment (2025)	$173,000

Deedholder/Property Address	**Real Estate Description**
HASKINS, BRUCE A & MARGO K 222 LOT B RICE LAKE RD S, DOUGLAS, ND	OLT 12 OF GOV'T LT 1 S10-152-85 RICE LAKE -S70 A .248

Parcel Number

RL10.099.000.0120	**True & Full Value**
Current Year Assessment (2026)	$123,000
Previous Year Assessment (2025)	$78,000

Hearing Schedule

A property owner may appeal the assessor's valuation for the current year to the local board of equalization. The local board may increase or decrease an assessment upon the property owner's and the assessor's presentation of evidence to support the appeal.

If the property owner is not satisfied with the decision of the local board, the property owner may continue the appeal to the county board of equalization.

If the property owner is not satisfied with the decision of the county board, the final step is an appeal to the State Board of Equalization. The state board meets the second Tuesday in August and may decrease an assessment only if the property owner has appealed to both the local and county boards of equalization.

The equalization boards will hold hearings as follows:

Name/Location	**Date**	**Time**
Rice Lake Township/City Board of Equalization Ward Co Admin Building/Room 106	April 14, 2026	6:30 pm
Ward County Board of Equalization Ward Co Commissioner Room/2nd Floor	June 2, 2026	1:00 pm
ND State Board of Equalization ND St Capitol/Brynhild Haugland Rm	August 11, 2026	8:30 am

THIS IS NOT A TAX BILL

Assessment notice to property owner. (See North Dakota Century Code (N.D.C.C.) § 57-02-53)

1. An assessor shall deliver written notice of the amount of the true and full value of each parcel of taxable property for the current and previous year, including improvements, which have been assessed by the assessor.
2. Delivery of written notice to a property owner under this section must be completed at least 15 days before the meeting of the local board of equalization.
3. The North Dakota Office of State Tax Commissioner shall prescribe suitable forms for written notices under this section. The written notice under this section must contain:
   a. The true and full value of the parcel of taxable property, including improvements, that the assessor determined for the current year and for the previous year.
   b. The date, time, and location for the meeting of the local board of equalization of the assessment district in which the parcel of taxable property is located and the meeting date, time and location of the county board of equalization.
4. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last -known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board shall meet annually at its usual meeting place within the month of April. At least 10 days before the meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board shall meet annually at its usual meeting place within the first 15 days of April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least 10 days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first 10 days of June of each year at its usual meeting place to review and equalize assessments. See N.D.C.C. §§ 57-12-01 and 57-14-08(3).

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed. See N.D.C.C. §§ 57-13-03 and 57-13-04 and, in the case of a new assessment, § 57-14-08(6). North Dakota Century Code § 57-14-08(6) provides that the State Board of Equalization may reduce a " new" assessment if the owner first appealed to the county board of equalization (does not require going before local equalization board.)

9. A property owner may appeal the assessment, classification, and exempt status of the owner's property to the state board of equalization if the property owner was foreclosed from attending assessment proceedings because of the failure to substantially comply with the notice requirements in N.D.C.C. Chs. 57-02 or 57-12, or because of an irregularity in the township, city, or county assessment proceedings.

New Reassessment of Property - Allowance (See N.D.C.C. § 57-14-08)

1. Upon the filing of a petition signed by not less than 10 freeholders in a political subdivision, or by the governing body of that subdivision, requesting a new assessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October 1, may order a new assessment of any class of property, or of all property, located within the subdivision or within any subdivision. The state board of equalization or the Tax Commissioner may order a new assessment of any class of property or all property located in any political subdivision. The new assessment and equalization must be conducted under the terms and conditions as set forth in the state board of equalization or Tax Commissioner's order . The local governing body responsible for performing the new assessment may petition the state board of equalization or Tax Commissioner for a modification of any or all of the order's terms and conditions. The state board of equalization or Tax Commissioner may for good cause shown grant all or part of the modification request.

Parcel Pin	Recording Date	Document Number	Document Date	Sale Price	Full And True Value	Sales Ratio	Sq Ft	Sale Price Per Sq Ft
RL03.009.000.0060	6/26/2025	3092263	2025	120000	27000	22.5	4430.68	27.08
RL03.034.000.0010	1/10/2025	3088348	2025	110956	56000	50.5	14122.72	7.86
RL03.034.000.0050	1/21/2025	3088511	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0110	4/10/2025	3090186	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0120	8/22/2025	3093846	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0130	4/14/2025	3090218	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0140	7/16/2025	3092825	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0170	1/14/2025	3088391	2025	72000	30000	41.7	7500	9.60
RL03.034.000.0210	7/3/2025	3092487	2025	80000	34000	42.5	8605.38	9.30
RL03.034.000.0240	1/23/2025	3088562	2025	91948	38000	41.3	9578.92	9.60
RL03.038.000.0110	10/20/2025	3095330	2025	120000	55000	45.8	13722.61	8.74
						41.7		**9.60**

Parcel Pin	Recording Date	Document Number	Sale Price	Full And True Value	Sales Ratio	sq ft	price per sq ft	2026 VALUE	2026 PRICE PER SQ FT
RL03.009.000.0060	6/26/2025	3092263	120000	27000	22.5	4430.68	27.08	44000	9.93
RL03.034.000.0010	1/10/2025	3088348	110956	56000	50.5	14122.72	7.86	113000	8.00
RL03.034.000.0050	1/21/2025	3088511	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0110	4/10/2025	3090186	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0120	8/22/2025	3093846	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0130	4/14/2025	3090218	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0140	7/16/2025	3092825	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0170	1/14/2025	3088391	72000	30000	41.7	7500	9.60	60000	8.00
RL03.034.000.0210	7/3/2025	3092487	80000	34000	42.5	8605.38	9.30	69000	8.02
RL03.034.000.0240	1/23/2025	3088562	91948	38000	41.3	9578.92	9.60	77000	8.04
RL03.038.000.0110	10/20/2025	3095330	120000	55000	45.8	13722.61	8.74	110000	8.02
					41.7		**9.60**		**8.00**

Parcel_Number	Legal	Sale_Date	Sale Amount	Ratio	Current Land Value	Current Impr Val	Dwelling Val	Current Totat Val	Current Ratio	Seller	Buyer	Recording
RL03.038.000.0110	LOT 11 LAKE LIFE NOTH 2ND ADDN S3-152-85	10/20/2025	120,000	45.8	110,000	0	0	110,000	91.67%	DIG THIS RENTALS, LLC	MONTONYE, MICHAEL	3095330
RL03.034.000.0120	LOT 12 LAKE LIFE ADDN RICE LAKE	8/22/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS, LLC	DEAN, BRANDON & MARY	3093846
RL03.009.000.0150	NORTH SHORE ADDN LOT 15 RICE LAKE	7/23/2025	475,000	53.1	110,000	0	218,000	328,000	69.05%	LUNDEEN, CLARENCE III &	HOWE, WAYNE & MELINDA J	3092994
RL03.034.000.0140	LOT 14 LAKE LIFE ADDN RICE LAKE	7/16/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS, LLC	MORGAN, BRAD, ROBBI & BR	3092825
RL03.009.000.0570 & 580	NORTH SHORE ADDN LOT 57 RICE LAKE-S70	7/15/2025	550,000	50.9	172,000	0	232,000	404,000	73.45%	LUEDKE, JEFF & SARA	JADE PROPERTIES LLP	3092811
RL03.034.000.0210	LOT 21 LAKE LIFE ADDN RICE LAKE	7/3/2025	80,000	42.5	69,000	0	0	69,000	86.25%	DIG THIS RENTALS, LLC	PITNER, DAVID & KARALYN J	3092487
RL10.033.000.0030	UNIT C SOUTH SIDE SHOP CONDOS	7/1/2025	149,900	61.4	109,000	38,000	0	147,000	98.07%	2ND CHANCE, LLP	HAYES, JIMMIE & ASHLEY JO	3092380
RL03.009.000.0060	NORTH SHORE ADDN LOT 6 RICE LAKE-S70	6/26/2025	120,000	22.5	44,000	0	0	44,000	36.67%	BOHL, TRAVIS & PAULA C4	HUST, CONRAD	3092263
RL03.034.000.0130	LOT 13 LAKE LIFE ADDN RICE LAKE	4/14/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	VANNATTA, DEVIN & JOELLE	3090218
RL03.034.000.0110	LOT 11 LAKE LIFE ADDN RICE LAKE	4/10/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	PEDERSON, ALYXANDRIA	3090186
RL03.034.000.0240	LOT 24 LAKE LIFE ADDN RICE LAKE	1/23/2025	91,948	41.3	77,000	0	0	77,000	83.74%	DIG THIS RENTALS LLC	MITZ PROPERTIES LLC	3088562
RL03.034.000.0050	LOT 5 LAKE LIFE ADDN RICE LAKE	1/21/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	RAUSCHENBERGER, TROY &	3088511
RL03.034.000.0170	LOT 17 LAKE LIFE ADDN RICE LAKE	1/14/2025	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	LARSON, NEIL & DEE	3088391
RL03.034.000.0010	LOT 1 LAKE LIFE ADDN RICE LAKE	1/10/2025	110,956	50.5	113,000	**91,000**	0	113,000	101.84%	DIG THIS RENTALS LLC	JADE PROPERTIES LLP	3088348
RL03.034.000.0070	LOTS 6 & 7 LAKE LIFE ADDN RICE LAKE	12/31/2024	144,000	41.7	120,000	**138,000**	0	120,000	83.33%	DIG THIS RENTALS LLC	FIMRITE, ANDY & DARLA JOI	3088133&134
RL03.034.000.0090	LOT 9 LAKE LIFE ADDN RICE LAKE	12/31/2024	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	KIZIMA, TONI	3088119
RL03.034.000.0100	LOT 10 LAKE LIFE ADDN RICE LAKE	12/31/2024	72,000	41.7	60,000	0	0	60,000	83.33%	DIG THIS RENTALS LLC	KIZIMA, TONI	3088116
RL03.034.000.0200	LOT 20 LAKE LIFE ADDN RICE LAKE	12/17/2024	72,000	41.7	61,000	0	0	61,000	84.72%	DIG THIS RENALS LLC	BICKLER, STEVE & LINDA JOI	3087854
RL03.034.000.0080	LOT 8 LAKE LIFE ADDN RICE LAKE	12/16/2024	72,000	41.7	60,000	5,000	0	65,000	90.28%	DIG THIS RENTALS LLC	HARGRAVE, ROBERT, MARLE	3087820
RL10.033.000.0020	UNIT B SOUTH SIDE SHOP CONDOS	11/14/2024	95,577	96.3	109,000	38,000	0	147,000	153.80%	2ND CHANCE, LLP	JEFFCO LLC	3087014
RL03.009.000.0400	NORTH SHORE ADDN LOTS 39 & 40 RICE LAKE	9/4/2024	300,000	53.3	224,000	70,000	0	294,000	98.00%	HANSON, EVAN R & LEANN	DEAN, BRANDON & MARYBE	3085143
RL03.009.000.0200	NORTH SHORE ADDN LOT 20 RICE LAKE	7/11/2024	341,250	36.3	92,000	0	99,000	191,000	55.97%	HOLEN, CAROL	HESKIN, DANIEL & GAYLE JO	3083740
RL10.008.000.0130 &140	LAKEVIEW ADDN LOT 13 RICE LAKE	6/21/2024	170,000	103.9	122,000	0	107,000	229,000	134.71%	ETIER, DAVID & GROSCHE,	HENRY, TREVOR & HENRY, M	3083231
RL10.005.010.0060	SANDY BEACH ADDN TO RICE LAKE PARK LOT	5/10/2024	625,000	77.3	141,000	0	498,000	639,000	102.24%	BLADE, MARY ANN TRUSTE	ECKMANN, TERRY	3082172
RL03.099.000.0040	OLT 4 S3-152-85 RICE LAKE A 0.5	4/22/2024	110,000	85.5	219,000	0	0	219,000	199.09%	PETERSON, MARTIN AS RE	BOHL, TRAVIS & PAULA	3081713
RL03.009.000.0190	NORTH SHORE ADDN LOT 18 & 19 RICE LAKE-S	1/15/2024	445,000	94.2	197,000	0	351,000	548,000	123.15%	CHAPPELL, ADAM & CAROL	DICKINSON, BRANDON G & K	3079727
RL03.020.000.0020	PETERSEN'S 2ND SUBDIVISIONLOT 2RICE LAK	12/28/2023	80,000	48.8	68,000	2,000	0	70,000	87.50%	LUND, BRIAN J & RACHELL	UNTZ, ADAM	3079451
RL03.009.000.0560	NORTH SHORE ADDN LOT 55 & 56 RICE LAKE	11/17/2023	385,000	40.3	159,000	0	148,000	307,000	79.74%	PITNER, DAVID & KARALYN	JADE PROPERTIES LLP	3078598
RL02.001.050.0080	RICE LAKE PARK LOT 8 BLK 5 RICE LAKE	10/13/2023	346,000	38.4	88,000	0	179,000	267,000	77.17%	DOMRES, LUCAS A & PERR	BURDICK, ZACHARY & LINDS	3077726
RL10.005.020.0190&RL10.099.000.0180	SANDY BEACH ADDN TO RICE LAKE PARK LOT	10/4/2023	400,000	32.3	163,000	27,000	126,000	316,000	79.00%	LANGE, WILLIAM & RAYNEL	MORELLI, MASON	3077587
RL03.010.000.0040	SUNSET ACRES ADDN LOT 4 RICE LAKE-S70	9/22/2023	280,000	74.3	80,000	0	242,000	322,000	115.00%	WOLFF, LORI ANN	KEYES, CHRISTOPHER & ALY	3077132
RL03.009.000.0380	NORTH SHORE ADDN W2 LOT 37 & LOT 38 RIC	8/3/2023	515,000	82.9	167,000	0	435,000	602,000	116.89%	BESTE-GULDBORG, ANN E	VANNATTA, DEVIN & JOELLE	3075897
RL03.009.000.0470	NORTH SHORE ADDN LOT 47 RICE LAKE-S70	8/3/2023	513,000	73.5	82,000	0	428,000	510,000	99.42%	VANNATTA, DEVIN & JOELL	ROACH, TIMOTHY & GEORGI	3075889
RL03.009.000.0280	NORTH SHORE ADDN LOT 28 RICE LAKE	6/30/2023	300,000	60.7	83,000	0	219,000	302,000	100.67%	HALLAND, JEFFREY & BRA	PICARD, JODI & MICHAEL	3075107
RL02.001.010.0060	RICE LAKE PARK ADDN LOTS 5 & 6 BLK 1 & RIC	6/15/2023	456,000	68.4	162,000	0	370,000	532,000	116.67%	SKORHEIM, NANCY K	HALLAND, JEFFREY & BRAND	3074686
RL03.004.000.0230	PETERSEN'S S-D LOT 23 RICE LAKE-S70	6/9/2023	100,000	26.0	52,000	5,000	0	57,000	57.00%	BADKE, CHUCK & TERRIE	UNTZ, ADAM & LAURA	3074572
RL03.012.000.0110	TANDE ADDN LOT 11 & SUNSET ACRES ADDN	5/19/2023	560,000	68.4	234,000	0	413,000	647,000	115.54%	JACOBSON, ERIK & TASHA	FEIL, JACOB & MAKENZIE	3074049
				42.5					84.72%			

The red current improvement value the shop was built after the sale date