Staff Report for 2026 State Board of Equalization

File No.: 2026 – WARD - HASKINS

Prepared By: Property Tax Division

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:

Summary of Findings:

Proposal for Board Review:

NDTax
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

Appellant Information – State Board of Equalization

County or City: Ward County
Appellant: Bruce and Margo Haskins
Type of Appeal: Residential

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, and is subject to open records. 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:

Address: 222 Rice Lake Rd S, Douglas, ND 58735
Township Name: Rice Lake Township
County: Ward County
Parcel ID: RL100070000050
Legal Description: Sandy Beach 2nd Addition to Rice Lake Park
Lot 5 & E2 Lot 6 Rice Lake

Appellant Contact Information:

Appellant Name: Bruce Haskins
Address: 4824 Mellowsun Drive, Bismarck, ND 58503
Phone Number: 701-720-6013
Email Address: brucehaskins@hotmail.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No

Did you receive a notice of increase letter from the city/township? (choose all that apply)
☒ Prior to ☐ After Township/City Equalization Meeting
☒ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)
☒ Township/City ☒ County ☐ N/A

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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.

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

☐ Factual error, that is, a data collection or clerical error.
☐ Equity and uniformity claim of discriminatory level of assessment.
☒ Belief that the valuation is inaccurate.
☐ Exemption, classification, or assessment limitation.

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

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.

Bruce and Margo Haskins
222 South Rice Lake Road
Parcel ID: RL100070000050

1968 Plains double-wide trailer, 24' x 50', no additions or improvements other than windows and siding since purchased in 1997. This is a summer cabin, only useable in the summer months, mainly early May to late September. Here is a recent history of assessment values and taxes for the last several years:

Lakefront Lot

Year	Value per assessment	Taxes
2022	$58,000	$608
2023	$67,000 (16% increase)	$705
2024	$132,000 (97% increase)	$1,504
2025	$173,000 (31% increase)	$1,870
2026 proposed	$257,000 (49% increase)	? $2,786 ?

Proposed value of $257,000 for 2026 would be an increase of 343% in four years from the $58,000 value in 2022, or nearly 4 ½ times the 2022 value.

The land on my lot is being assessed based on approximately 19,900 sq. ft. My actual lot size right now is 11,520 sq.ft. – 8,380 sq. ft. is still under water from the flood that started in 2011, 15 years ago. My lot size was only 7,650 sq. ft. in 2016 when the water level peaked.

In 2023, my lakefront land was assessed at $2/sq. ft.: $39,800 land, $27,200 cabin.
In 2024, the county tax director removed a 61% obsolescence rate from land and valued it at $5/sq. ft.: $99,500 land, $32,500 cabin.
In 2025, the land value was again increased, to $6/sq. ft.: $119,000 land, $54,000 cabin.
Now in 2026, the proposal is for land to be assessed at $10/sq. ft. That would change my value to $199,000 land, $58,000 cabin.

I believe the increase in land values from $2/sq. ft. to $10/sq. ft. in 3 years is unreasonable. I also think I should only be assessed for the actual square footage of my lot – the flood was penalty enough, please don't add to the penalty by taxing my lot at the size it was 16 years ago. Our summer retirement home is quickly becoming unaffordable.

Although about 25% of our tax dollars go to Ward County, Rice Lake residents get very little financial support from the county. We have self-assessed our residents for a sewer system ($1,120.85/year for 20 years), flood control, sewer improvements, and general operating expenses. In 2025, we increased our general assessment by $700/year – this should raise about $100,000 per year from our 140 property owners over the next 3 or 4 years to pay for the resurfacing of our road. In addition to the $1,870 in taxes on my lakefront property for

2025, I was also assessed $2,037 in special assessments even though the $1,120 sewer assessment has been completed.

Request/Recommendation

Please consider leaving the land value at $6/sq.ft., the 2025 level. Also, I think my lakefront lot should be valued at the actual lot size of 11,520 sq. ft., not the pre-flood size of 19,900 sq. ft. from 16 years ago. According to the ND Department of Water Resources, our water elevation was 2042.52 feet in June 2022 and 2042.08 in June 2026, so it appears that our lake level is not going down anytime soon.

Bruce and Margo Haskins
222 South Rice Lake Road

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Proposed value of $257,000 for 2026 would be an increase of 343% in four years from the $58,000 value in 2022, or nearly 4 ½ times the 2022 value.

The land on my lot is being assessed based on approximately 19,900 sq. ft. My actual lot size right now is 11,520 sq.ft. – 8,380 sq. ft. is still under water from the flood that started in 2011, 15 years ago. My lot size was only 7,650 sq. ft. in 2016 when the water level peaked.

In 2023, my lakefront land was assessed at $2/sq. ft.: $39,800 land, $27,200 cabin.
In 2024, the tax director removed a 61% obsolescence rate from land and valued it at $5/sq. ft.: $99,500 land, $32,500 cabin.
In 2025, the land value was again increased, to $6/sq. ft.: $119,000 land, $54,000 cabin.
Now in 2026, the proposal is for land to be assessed at $10/sq. ft. That would change my value to $199,000 land, $58,000 cabin.

I believe the increase in land values from $2/sq. ft. to $10/sq. ft. in 3 years is unreasonable. I also think I should only be assessed for the actual square footage of my lot – the flood was penalty enough, please don't add to the penalty by taxing my lot at the size it was 15 years ago.

Back lot

Year	Value per assessment	Taxes
2020	$48,000	$538
2021	$65,000	$712
2025	$78,000	$937
2026 proposed	$123,000 (58% increase)	? $1,476 ?

In 2020, my back lot was valued at about $1/sq. ft. : $10,800 land, $37,200 garage.
In 2021, land value increased to $3/sq. ft. : $32,000 land, $33,000 garage.

In 2025, land value was increased to $4/sq. ft. : $43,000 land, $35,000 garage.
Now in 2026, the proposal is for land to be assessed at $8/sq. ft. That would change my value to $86,000 land, $37,000 garage.

The tax director refers to the sale of 15 back lots on the NW side of the lake as the basis for a 100% increase in back lot value. Those lots were developed and offered at a take it or leave it price of $72,000 for a 7,500 sq. ft. lot. Some took it and some left it, but all the lots were purchased by property owners that have lakefront property. Judging by her reaction at the township equalization meeting, I don't believe the tax director knew they were all purchased by current lakefront owners.

Using the logic of increasing all back lots to $8/sq. ft., there are 5 vacant back lots at the north end of the lake that total 3.05 acres, or 132,858 sq. ft., that should be valued at $1,062,864. Those 5 lots are the lots the county owns and has been trying to sell for several years – the asking price for all 5 lots when I looked in April 2026 was $150,000, or $1.13/ sq. ft. They were not selling mainly because there is no lakefront access.

Recommendation

First, I think my lakefront lot should be valued at the actual lot size, not the pre-flood size from 15 years ago.

Second, I would recommend leaving lakefront and back lot land values at the 2025 levels for another year or two until we see what happens when supply exceeds demand, i.e., when the new lots being developed have been on the market for a while.

Finally, the Governor, State Tax Commissioner (both on the State Board of Equalization) and state legislators have been proponents of property tax reform and the property tax credit – I think they would be disappointed to see the huge increases in our taxes that are being proposed.

5/23/24 email from Mary Ann

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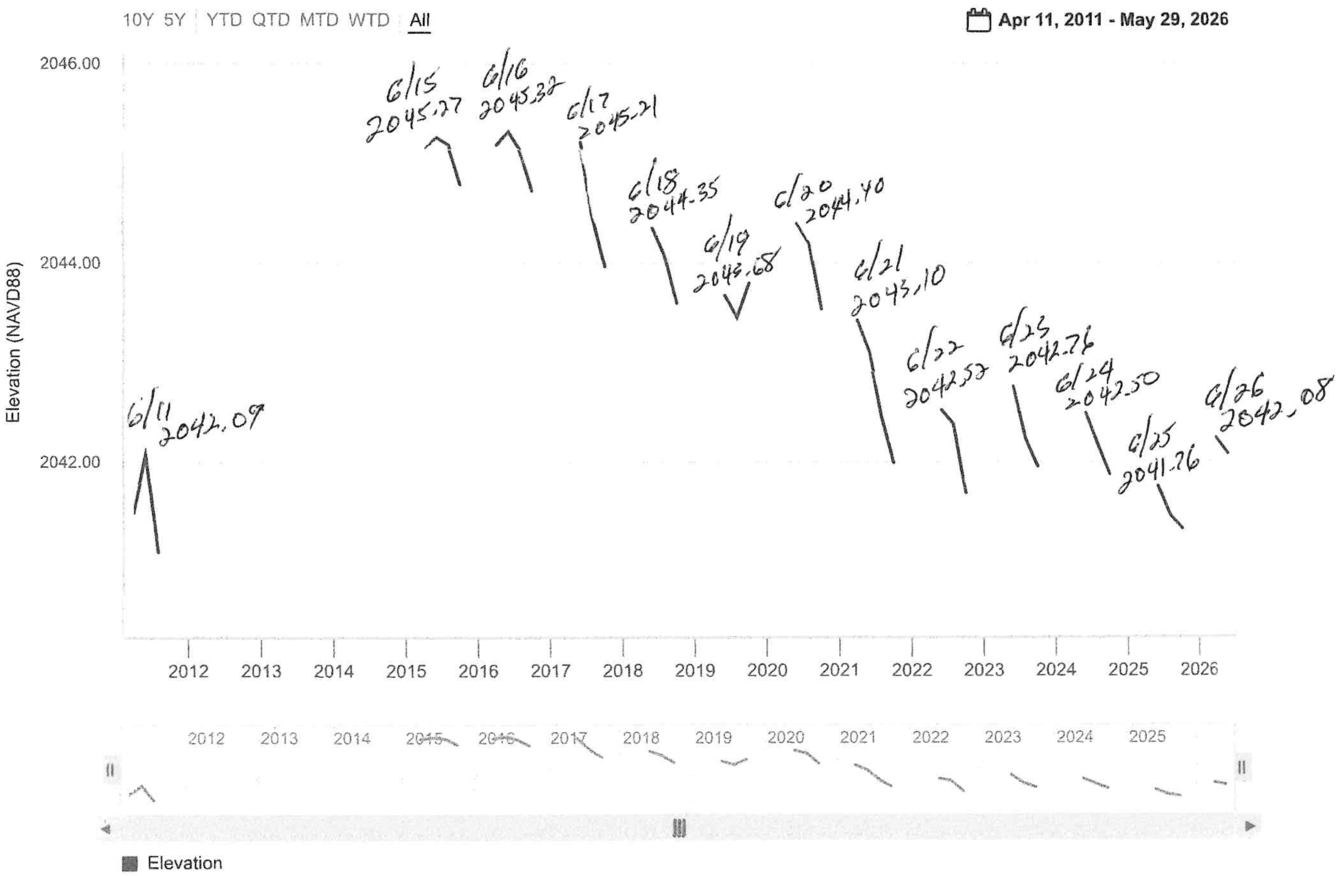
15208510AAD2 Hydrograph



Parcel_Number	Legal	Sale Date	Sale Amount	Ratio	Current Land Value	Current Impr Val	Current Dwelling Val	Current Total Val	Current Ratio
RL03.038.000.0110 Montoya - Back	LOT 11 LAKE LIFE NOTH 2ND ADI	10/20/2025	120000.0	45.8	110000.0	0.0	0.0	110000.0	91.67%
RL03.034.000.0120 Brandon Dean - Back	LOT 12 LAKE LIFE ADDN RICE LAI	8/22/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.009.000.0150 Wayne Howe (Adj. Hood)	NORTH SHORE ADDN LOT 15 RIC	7/23/2025	475000.0	53.1	110000.0	0.0	218000.0	328000.0	69.05%
RL03.034.000.0140 Brad Morgan - Back	LOT 14 LAKE LIFE ADDN RICE LAI	7/16/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.009.000.0570 & 580 Jade (Lubke)	NORTH SHORE ADDN LOT 57 RIC	7/15/2025	550000.0	50.9	172000.0	0.0	232000.0	404000.0	73.45%
RL03.034.000.0210 Dave Pitner - Back	LOT 21 LAKE LIFE ADDN RICE LAI	7/3/2025	80000.0	42.5	69000.0	0.0	0.0	69000.0	86.25%
RL10.033.000.0030 ?	UNIT C SOUTH SIDE SHOP COND	7/1/2025	149900.0	61.4	109000.0	38000.0	0.0	147000.0	98.07%
RL03.009.000.0060 Bohl (Conrad Hust)	NORTH SHORE ADDN LOT 6 RICE	6/26/2025	120000.0	22.5	44000.0	0.0	0.0	44000.0	36.67%
RL03.034.000.0130 Devin Vannatta	LOT 13 LAKE LIFE ADDN RICE LAI	4/14/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0110 Alyx Pederson	LOT 11 LAKE LIFE ADDN RICE LAI	4/10/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0240 Mitz Properties	LOT 24 LAKE LIFE ADDN RICE LAI	1/23/2025	91948.0	41.3	77000.0	0.0	0.0	77000.0	83.74%
RL03.034.000.0050 Rauschenberger	LOT 5 LAKE LIFE ADDN RICE LAKI	1/21/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0170 Neil Larson	LOT 17 LAKE LIFE ADDN RICE LAI	1/14/2025	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0010 Jade Properties	LOT 1 LAKE LIFE ADDN RICE LAKI	1/10/2025	110956.0	50.5	113000.0	**91000.0**	0.0	113000.0	101.84%
RL03.034.000.0070 Fimrite	LOTS 6 & 7 LAKE LIFE ADDN RICE	12/31/2024	144000.0	41.7	120000.0	**138000.0**	0.0	120000.0	83.33%
RL03.034.000.0090 Toni Kizima	LOT 9 LAKE LIFE ADDN RICE LAKI	12/31/2024	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0100 Toni Kizima	LOT 10 LAKE LIFE ADDN RICE LAI	12/31/2024	72000.0	41.7	60000.0	0.0	0.0	60000.0	83.33%
RL03.034.000.0200 Steve Bickler	LOT 20 LAKE LIFE ADDN RICE LAI	12/17/2024	72000.0	41.7	61000.0	0.0	0.0	61000.0	84.72%
RL03.034.000.0080 Bob Hargrave	LOT 8 LAKE LIFE ADDN RICE LAKI	12/16/2024	72000.0	41.7	60000.0	5000.0	0.0	65000.0	90.28%
RL10.033.000.0020 ?	UNIT B SOUTH SIDE SHOP COND	11/14/2024	95577.0	96.3	109000.0	38000.0	0.0	147000.0	153.80%
RL03.009.000.0400 Brandon Dean	NORTH SHORE ADDN LOTS 39 &	9/4/2024	300000.0	53.3	224000.0	70000.0	0.0	294000.0	98.00%
RL03.009.000.0200 Daniel Heskin (Motor)	NORTH SHORE ADDN LOT 20 RIC	7/11/2024	341250.0	36.3	92000.0	0.0	99000.0	191000.0	55.97%
RL10.008.000.0130 &140 Trevor Henry	LAKEVIEW ADDN LOT 13 RICE LA	6/21/2024	170000.0	103.9	122000.0	0.0	107000.0	229000.0	134.71%
RL10.005.010.0060 Terry Eckmann	SANDY BEACH ADDN TO RICE LA	5/10/2024	625000.0	77.3	141000.0	0.0	498000.0	639000.0	102.24%
RL03.099.000.0040 Bohl - just west of Bohl	OLT 4 S3-152-85 RICE LAKE A 0.5	4/22/2024	110000.0	85.5	219000.0	0.0	0.0	219000.0	199.09%
RL03.009.000.0190 Dickinson (Duplex)	NORTH SHORE ADDN LOT 18 & 1	1/15/2024	445000.0	94.2	197000.0	0.0	351000.0	548000.0	123.15%
RL03.020.000.0020 Adam Untz	PETERSEN'S 2ND SUBDIVISIONL	12/28/2023	80000.0	48.8	68000.0	2000.0	0.0	70000.0	87.50%
RL03.009.000.0560 Jade Properties	NORTH SHORE ADDN LOT 55 & 5	11/17/2023	385000.0	40.3	159000.0	0.0	148000.0	307000.0	79.74%
RL02.001.050.0080 Zach Buratek (Domes)	RICE LAKE PARK LOT 8 BLK 5 RIC	10/13/2023	346000.0	38.4	88000.0	0.0	179000.0	267000.0	77.17%
RL10.005.020.0190 & RL10.099.000.0180 Mason/Morell	SANDY BEACH ADDN TO RICE LA	10/4/2023	400000.0	32.3	163000.0	27000.0	126000.0	316000.0	79.00%
RL03.010.000.0040 Chris Keyes	SUNSET ACRES ADDN LOT 4 RIC	9/22/2023	280000.0	74.3	80000.0	0.0	242000.0	322000.0	115.00%
RL03.009.000.0380 Devin Vannatta	NORTH SHORE ADDN W2 LOT 37	8/3/2023	515000.0	82.9	167000.0	0.0	435000.0	602000.0	116.89%
RL03.009.000.0470 Shamrock Jr (Baumgart)	NORTH SHORE ADDN LOT 47 RIC	8/3/2023	513000.0	73.5	82000.0	0.0	428000.0	510000.0	99.42%
RL03.009.000.0280 Picard	NORTH SHORE ADDN LOT 28 RIC	6/30/2023	300000.0	60.7	83000.0	0.0	219000.0	302000.0	100.67%
RL02.001.010.0060 Holland	RICE LAKE PARK ADDN LOTS 5 &	6/15/2023	456000.0	68.4	162000.0	0.0	370000.0	532000.0	116.67%
RL03.004.000.0230 Untz	PETERSEN'S S-D LOT 23 RICE LA	6/9/2023	100000.0	26.0	52000.0	5000.0	0.0	57000.0	57.00%
RL03.012.000.0110 Jacob Teil	TANDE ADDN LOT 11 & SUNSET A	5/19/2023	560000.0	68.4	234000.0	0.0	413000.0	647000.0	115.54%
				42.5					**84.72%**