

## Staff Report for 2021 State Board of Equalization

October 4, 2021

**File No.:** 2021-WARD-SILVER SPRINGS

**Prepared By:** Property Tax Division

**County or City:** Ward County

**Appellant:** Silver Springs Development

**Issue:** Appeals assessment of property.

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**Summary:** Appellant appeals to have the property values/taxes reviewed for all undeveloped land within the Silver Springs Development, located in Surrey, Ward County.

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**Analysis:** The proceedings of the Ward County Board of Equalization meeting were reviewed. The appellant did not appeal at the county level.

North Dakota Century Code §57-13-04(4) provides in part that, “The [State] board may also equalize property under this subsection if a property owner has properly appealed the property's classification or taxable status. In the case of an appeal, the owner of the property must establish to the satisfaction of the board that the owner of the property had first appealed the classification or taxable status determination to the local equalization board of the taxing district in which the property is situated and to the county board of equalization of the county in which the property is situated.”

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**Recommendation:** No action required because the appellant did not follow the correct appeal process.