

Emmons County

State of North Dakota

Linton, North Dakota 58552

OFFICIALS:

Marlys A. Ohlhauser, Auditor/Treasurer
Gary R Sanders, Sheriff
Joe Hanson, State's Attorney
Kathleen Dosch, Clerk of Courts, Recorder
Vacant, Tax Director
Josh Odden, GIS Coordinator
Brad Huber, VA Officer
Mary Senger, DEM Manager



COMMISSIONERS:

David Kalberer, 1st District
Erin Magrum, 2nd District
Gary Hulm, 3rd District
Dan Materi, 4th District
Don Eberle, 5th District

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7/31/2023

State Board of Equalization:

Emmons County is responding in regards to being out of tolerance for our commercial properties, based on the sales ratio study.

Immediately prior to our City/County equalization meetings, the Tax Director resigned with minimal notice. Since she was the only employee in the Tax Assessor office, multiple employees in other departments had to step up to prepare for equalization and state reports while also fulfilling their regular office duties. After reviewing, it was found that sales were not properly inputted into Vanguard, our tax program, and missing several months of data. With no knowledge of this software, we relied heavily on Vanguard employees to input sales and help us determine sales ratio.

Due to the time constraints and lack of software knowledge, we overlooked Commercial sales. Now after reviewing these sales, we find that there are sales that should not have been classified as usable.

Emmons County would like to propose that our values for Commercial/Vacant remain the same for this year. This would allow our new Tax Director to properly assess the sales ratio reports for inconsistencies and conduct proper assessments on Commercial properties.

Our commercial property type ratio is at 87%, however; if you remove our vacant lot sales, we will be within tolerance. If it is determined that an increase is needed, Emmons County would prefer to only apply the increase to commercial/vacant lots and not Commercial Structure values since they are within tolerance.

Sincerely,

A handwritten signature in cursive script that reads "Marlys Ohlhauser".

Marlys Ohlhauser
Emmons County Auditor/Treasurer