

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-FOSTER-SALES RATIO STUDY

**Prepared By:** Property Tax Division

**County or City:** Foster County

**Appellant:**

**Issue:** Incomplete Sales Ratio Study

---

**Summary:** Foster County did not complete the 2023 Sales Ratio Study.

---

**Analysis:**

---

**Recommendation:**

600 E. BOULEVARD AVE., DEPT 127  
BISMARCK, ND 58505-0599

[WWW.ND.GOV/TAX](http://WWW.ND.GOV/TAX) | [TAXINFO@ND.GOV](mailto:TAXINFO@ND.GOV)



NORTH DAKOTA