

Staff Report for 2023 State Board of Equalization

File No.: 2023-GOLDEN VALLEY-BEACH-NIECE

Prepared By: Property Tax Division

County or City: City of Beach

Appellant: Owen and Nona Niece

Issue: Appeal of Residential Property Valuation

Summary: Appellants are appealing the valuation of the residential property value of \$250,100 on parcel 04996000 located at 573 3rd Street SE, Beach, ND.

Analysis: The appellants did not appeal at the Golden Valley County Board of Equalization meeting.

North Dakota Century Code §57-13-04.3(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Proposal for Review: No action required due to non-adherence to the statutory procedure.