

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-WILLIAMS-COMMERCIAL TOLERANCE

**Prepared By:** Property Tax Division

**County or City:** Williams County

**Appellant:**

**Issue:** Commercial Sales Ratio is not within tolerance.

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**Summary:** The sales ratio study indicates a commercial sales ratio of 101%.

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**Analysis:** Williams County's commercial property indicates a sales ratio of 101%. The Williams County Tax Director reports that commercial property is over-assessed countywide, not in specific cities or locations within the county.

State law prohibits the State Board of Equalization from approving valuations and assessments exceeding 100% of true and full value. Commercial property in Williams County exceeds 100% of true and full value and is not within tolerance. Commercial assessments must be reduced to bring the commercial sales ratio within tolerance.

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**Proposal for Review:** Direct Williams County to decrease commercial assessments by 2% to an approximate value of \$3,249,977,081.

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