

## Staff Report for 2025 State Board of Equalization

**File No.:** 2025-REPORT-SARGENT-RESIDENTIAL TOLERANCE

**Prepared By:** Property Tax Division

**County or City:** SARGENT COUNTY

**Appellant:**

**Type of Appeal:** RESIDENTIAL TOLERANCE LEVEL

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**Appeal Issue:** The sales ratio study indicates a residential sales ratio of 80%

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**Analysis:** Sargent County's residential value indicates a sales ratio of 80%. This sales ratio is below the State Board of Equalization's 2025 acceptable tolerance range of 90% - 100%.

Property Tax Division Staff investigated Sargent County's residential sales information from 2020 through 2024. During the investigation, it was determined that the historical average sales ratio has been 90%.

Residential valuations must be increased to bring the residential sales ratio within tolerance. An overall countywide adjustment of 12% to residential property in Sargent County will achieve the historical average sales ratio of 90%.

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**Summary of Findings:** Sargent County's sales ratio study indicates a residential sales ratio of 80%. Residential valuations must be increased to bring the sales ratio within tolerance. Five of the seven cities which levy a city mill reached the minimum five sales used to evaluate their sales ratio separately from the county ratio. Through our analysis of the sales data, four of the five cities and all other county residences require an increase between 9% - 15% to meet the minimum 90% median sales ratio. To achieve this, the total taxable value for the entire county would need to be increased from \$174,706,090 to approximately \$195,443,637.

During the county board of equalization meeting held June 10, 2025, the Sargent County Tax Director requested approval for changes to the computer-assisted mass appraisal (CAMA) software which includes the new cost manual adjustment, market adjustment which is based upon the 2024 sales ratio study, depreciation table update, and a 5% residential structure increase for the cities of Cayuga, Cogswell, Forman and Havana; and for townships Bowen, Brampton, Denver, Dunbar, Forman, Hall, Harlem, Herman, Jackson, Marboe, Milnor, Ransom, Rutland, Sargent, Shuman, Southwest, Taylor, Tewaukon, Verner, Weber, Whitestone Hill, and Willey. These changes would result in a median sales ratio of 91% and an approximate total taxable value of \$197,417,882.

**Proposal for Board Review:** Direct Sargent County to increase the residential total taxable value by thirteen percent from \$174,706,090 to approximately \$197,417,882.

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