

Staff Report for 2024 State Board of Equalization

File No.: 2024-REPORT-GRIGGS-SALES RATIO STUDY

Prepared By: Property Tax Division

County or City: GRIGGS COUNTY

Appellant:

Type of Appeal: INCOMPLETE SALES RATIO STUDY

Appeal Issue: Griggs County did not complete the 2024 Sales Ratio Study.

Analysis: No sales ratio study has been completed.

The Griggs County Commission Board is in negotiations with a North Dakota Class I assessor. As of the date of this report, no contract has been signed.

Proposal for Board Review: The Property Tax Division Staff proposes that the State Board of Equalization approve the 2023 values for tax year 2024. The Property Tax Division Staff proposes that Griggs County be given an extension of time until February 1, 2026, to complete the reassessment that the 2023 State Board ordered be completed. If Griggs County decides to hire an assessing entity to complete the county-wide reassessment, the entity must be hired by December 5, 2024, and a report made by the county to the State Board of Equalization by that same date.