



## Roland Township Equalization Report-

**Agriculture:** Recommended agriculture values were received from the ND State Tax Commissioner's Department. At the County level, no overall agriculture value increases were warranted for 2026 tax year. The soil data, along with minor changes to soil types were updated from the USDA website. Bottineau County agriculture values are at 90.2% of the state recommendation of \$720.78 per acre for all agriculture land (down from 742.63 per acre in 2025). This percentage is within state tolerance level. Farm Residence Exemptions (FRE) forms were updated and reviewed by the Tax Director and Assessor in accordance with the legislative changes. Nineteen (19) applicants were submitted, to date **17 qualify for the FRE.**

Roland Twsp Changes in Agriculture True and Full Value 2026

Ag Values 2026 — \$10,146,600 (-\$11,500) 2025 \$ 10,158,100

**Residential and Commercial:** properties were reviewed across the township. Valuation changes occurred with new construction, renovation/completion, taxing classification changes, land splits, parcel combinations and/or omitted property.

**Sales Ratio's** were conducted for sales recorded in 2025. This analysis is used to determine the ratio of sales price (median market value) compared to true and full (T&F) assessed value. To be in compliance with tolerance levels, the State statute requires the sales ratio to be at 90-100% at the County level for both commercial and residential sales.

In 2025 Roland township had 20, out of 29, verifiable residential sales for our study. Using these sales, **Roland Townships median sales ratio is 78.1%; not within State tolerance levels. This ratio is an aftermath of last years 15%+ increase on residential dwellings.** In 2024 Roland township had 26, out of 32, verifiable residential sales for our study, with a sales ratio of **76.34%.**

At the County level, the commercial sales ratio is 88.1%; and the Residential sales ratio is at 89.6%. An approximate 3-5% market adjustment (increase) was needed and applied to City and Township properties to achieve a 92-94% compliance for both property types.

For **Commercial properties**, the Replacement Cost New (RCN) values were adjusted approx. 5% to 100% of the Cost of Construction for all dwellings within the Township and County.

**Residential value** increases/decreases necessary were made as initiated by the Property Owner or by reassessments, and by applying land increases as deemed appropriate per market value and equalization indicators. A list of the major changes will be on file with Twsp Clerk and County Director.

**Roland Township 2026 Changes in Total Valuation by Property Type:**

Residential 2026— \$352,335,600 (+\$5,050,400) 2025 \$347,285,200

Commercial 2026— \$35,198,100 (-\$825,100) 2025 \$ 36,394,600

Nine (9) applicants qualify for the **Veterans Disability Credit** and Fifteen (15) homeowners qualify for **Homestead Credit exemption.** The County receives funds for distribution to offset these credits accordingly.

**Notice of Real Estate Assessment:** With Legislative changes for 2026, ALL property owners were sent Notices of Real Estate Assessment, reflecting current and previous year assessments. The criteria for sending notices with an increase of 10% or more and an increase of more than \$3,000 has been removed by the legislatures.

**Taxing Charts and Mill Levy Sheet, discussion for appeals as necessary; Request Board Approval of Annual Equalization Report.**