



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	North Dakota (ND) Summary Calendar
General Information	General Information
Lien Date:	February 1
Assessment Notice Date:	Varies by County (normally in May or June)
Valuation Methodology:	Cost Approach; will review income information
State websites:	N/A
How often is the reassessment:	Annually, however the value normally increases a minimal amount each year
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	9% Residential, 10% Commercial
Real Estate Rendition Due:	N/A
Omitted Real Property:	
Construction Work in Progress Taxable:	Structure under construction is subject to assessment as its market value as of the valuation date.
Assessment Phase-In Provisions:	
Pollution Control Taxable:	
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A
Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	March 1 and October 15
Discounts	5% Discount for Payment in Full On or Before February 15
Payment Options	March 1 and October 15
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	No notice if assessment increased by less than \$1,500. An increased assessment of 15% of the prior year assessment, the notice must be mailed or delivered to the taxpayer at least 10 days prior to the local equalization board meeting. The notices include the date of the meeting with the local and county equalization board.
Appeal Deadlines (received or postmarked):	