



North Dakota Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and North Dakota lets you appeal. Use this checklist to file correctly and on time.

North Dakota at a glance

Appeal deadline	Local board in April (cities: first 15 days), then county board June 1–10, 2026 — there is no 30-day-from-notice rule
Effective tax rate	0.92% (about \$2,468/yr on a \$249,900 home)
Assessment basis	50% of true and full value
Appeals heard by	County Board of Equalization !' State Board of Equalization !' District Court

North Dakota runs a fixed calendar, not a clock from your notice. You must be notified at least 15 days before the local board meets (§57-02-53). City boards meet in the first 15 days of April; township boards meet in April with equalization completed within ten days — confirm the exact date with your township clerk or county auditor. County board meets June 1–10, 2026; the State Board of Equalization takes locally assessed property August 11, 2026. The State Board may reduce your assessment **ONLY** if you appealed to both the local and county boards (§57-12-06(3)). Separate route: abatement application to the county auditor on or before November 1 of the year following the year the tax became delinquent (§57-23-04). Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive notice at least 15 days before the local board meets
- ☐ Appear before the township or city board of equalization in April (cities: first 15 days)
- ☐ Appeal to the county board of equalization June 1–10, 2026
- ☐ State Board of Equalization takes locally assessed property August 11, 2026 — it may only reduce your value if you appealed to both earlier boards
- ☐ Alternative route: abatement application to the county auditor by November 1 of the year following delinquency
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Homestead Credit: up to \$9,000 for 65+ with income under \$70,000

- **Senior / other relief:** Homestead Credit: up to \$9,000 assessed value reduction for 65+ with income under \$70,000

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.