

Duties and Responsibilities of the Director of Tax Equalization

Ryan Kamrowski, Director of Tax Equalization, Ward County

Ryan Kamrowski

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Professional Experience: 2015-present Director of Tax Equalization, Ward County
2013-2015 Property Appraiser, Ward County

Education: Bachelor of Science, Business Management, 2011
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Minot State University, Minot, ND

Certification: Class I Assessor, State of ND, Office of State Tax Commissioner

Professional Memberships: International Association of Assessing Officers (IAAO) 2014-Present
North Dakota Association of Assessing Officers (NDAAO) 2013-Present

What Does Your Director Do??????????

- ▶ The Dir. of Tax Equalization is responsible to oversee all real estate and personal property valuations located within their county.
- ▶ Represent & Advise county board on matters of valuation.
- ▶ We are obligated by North Dakota Century Code to maintain assessments at a uniform percentage of market value each year.
- ▶ Contrary to popular misconception, the Dir. of Tax Equalization does not calculate taxes, collect taxes, set tax rates, or create tax bills.

Breakdown of Duties

Three main aspects to the position:

- ▶ Administration of North Dakota Tax Law
- ▶ Valuation of Real Estate
- ▶ Equalization & Formal Appeals

Administration of Tax Law

- ▶ Compile sales ratio study, analyze and verify sales information received from County Recorder.
- ▶ Administration of Homestead Credit and Disable Veterans Credit
- ▶ Prepare multiple abstracts for the State Tax Department
- ▶ Assist and instruct local assessment officials in preparation and proper use of valuation methodology.
- ▶ Administer the taxation of mobile homes prescribed in N.D.C.C§57-55

Valuation of Real Estate

Source: Property Assessment Valuation, Second Edition(IAAO)

- ▶ Locate and identify all real property
- ▶ Make an inventory of quantity, quality, and important characteristics of all property.
- ▶ Classify each property and determine extent to which is taxable
- ▶ Derive an opinion of market value for each property
- ▶ Defend Values through informal and formal appeals



Determination of True and Full Value

Source: Property Assessment Valuation, Second Edition(IAAO)

Mass Appraisal of Real Property

- ▶ Definition
 - ▶ Systematic appraisal of groups of properties as of a given date (Feb. 1)
Using standardized procedures & statistical testing
- ▶ Purpose
 - ▶ Fair & Equitable appraisal of all properties
 - ▶ Similar properties should have similar values
- ▶ CAMA System
 - ▶ Computer Aided Mass Appraisal
 - ▶ Tool to produce accurate & equitable values

Equalization & Formal Appeals

Boards of Equalization

- ▶ Township/City Board of Equalization (Month of April)
- ▶ County Board of Equalization (Within first 10 days of June)
- ▶ State Board of Equalization (Second Tuesday of August)

Formal Appeals -Abatements

- ▶ Hearings before local and county governing boards
- ▶ District Court

Other Duties.....

Ward County

- ▶ Maintain GIS layers for Assessment data
- ▶ Liaison for U.S. Census Bureau
- ▶ Oversee Building Inspections/Permitting

Other ND County's

- ▶ 911 Coordinator
- ▶ GIS
- ▶ Zoning Administration

QUESTIONS/COMMENTS