

To the Sargent County Auditor:

**CERTIFICATION OF THE STATE MEDICAL CENTER LEVY FOR THE YEAR 2025:**

I, Brian Kroshus, Tax Commissioner of the State of North Dakota and Secretary of the North Dakota State Board of Equalization, do hereby certify that said Board of Equalization at its meeting on Tuesday, July 8, 2025, levied a general property tax on all taxable property in the state for the STATE MEDICAL CENTER at a rate of 1.00 mill.

**ABSTRACT OF PROCEEDINGS OF THE NORTH DAKOTA STATE BOARD OF EQUALIZATION REAL PROPERTY FOR THE YEAR 2025:**

I, Brian Kroshus, Tax Commissioner of the State of North Dakota and Secretary of the North Dakota State Board of Equalization certify that the following is a true and correct abstract of the proceedings of the State Board of Equalization with respect to equalizing the true and full valuation of real property for the following, that are subject to payments in lieu of real estate taxes in your county:

- State Game and Fish Department
- Board of University and School Lands or by the State Treasurer as Trustee for the State of North Dakota (acquired before January 1, 1980)
- Farmland or ranch land owned by Nonprofit Organizations for Conservation Purposes (N.D.C.C. § 10-06.1-10)
- North Dakota National Guard
- Acquired for the Devils Lake Project by State Water Commission: Benson and Ramsey County Only
- Workforce Safety and Insurance: Burleigh County Only (pursuant to N.D.C.C. § 65-02-31)

Also, of real property in your county for the current year specifying the percentage added to or deducted from the total true and full valuation in your county of each of the several classes of real property:

- Agricultural
- Commercial
- Residential

You shall, in accordance with N.D.C.C. § 57-13-08, add to or deduct from the true and full valuation of each lot or tract in the several classes of real property, as equalized by the county board, the indicated percentages in the schedule below and extend taxes upon the taxable valuation as calculated pursuant to N.D.C.C. § 57-02-01(13) and 57-02-27. You shall, in accordance with N.D.C.C. § 57-13-08, revalue each tract or lot of real property that is

reclassified by the State Board of Equalization using the proper valuation method for the class of taxable property as specified by the State Board of Equalization. You shall, in accordance with N.D.C.C. § 57-13-08, adjust the status of a tract or lot to comply with any determinations made by the State Board of Equalization in which the tract or lot is found by the State Board of Equalization to be taxable or exempt. Add to or deduct from the true and full valuations of real property owned by Workforce Safety and Insurance, subject to payments in lieu of property taxes, as equalized by the county board, the indicated percentages and extend taxes upon the taxable valuation as calculated pursuant to N.D.C.C. § 65-02-31.

### Schedule of Changes

CLASS OF REAL PROPERTY IN COUNTY	CHANGES BY STATE BOARD		
	PERCENTAGE	EXEMPTION	CLASSIFICATION
<b>Real Property:</b> Controlled by State Game and Fish Department	No Change	No Change	No Change
<b>Real Property:</b> Controlled by Board of University and School Lands or by the State Treasurer	No Change	No Change	No Change
<b>REAL PROPERTY:</b> Owned by North Dakota National Guard	No Change	No Change	No Change
<b>Real Property Subject to In Lieu of Payment:</b> Controlled by Nonprofit Organizations for Conservation Purposes	No Change	No Change	No Change
<b>Real Property Subject to In Lieu of Payment:</b> Acquired for Devils Lake Project by State Water Commission:  <b>* Benson and Ramsey County Only</b>	*	*	*
<b>Real Property Subject to In Lieu of Payment:</b> Owned by Workforce Safety and Insurance:  <b>* Burleigh County Only</b>	*	*	*
<b>Agricultural Property:</b> Tillable and Nontillable	No Change	No Change	No Change

<b>Commercial Property:</b> Lots, Tracts and Improvements	No Change	No Change	No Change
<b>Residential Property:</b> Lots, Tracts and Improvements	* See Below	No Change	No Change

If the recommendation adopted by the State Board of Equalization warrants a change in your county's abstracts, it will require an adjusted abstract upload into the Taxpayer Access Point program.

Dated at Bismarck, North Dakota, this 7th day of October 2025.



Brian Kroshus  
State Tax Commissioner  
and Secretary of North Dakota  
State Board of Equalization

Direct Sargent County to increase the residential total taxable value by thirteen percent from \$174,706,090 to approximately \$197,417,882.

Direct Sargent County to decrease the true and full value of \$243,800 by 5% to an approximate true and full value of \$230,416 on parcel 31-9679000.

Direct Sargent County to remove the vacant farm residence and farm buildings from the tax rolls with the farm residence application now on file on parcel 18-5406000.