

Roland Twp. 2007 sales.xls

Property to be valued at true and full value - N.D.C.C. section 57-02-27.1

True and full value of residential/lakeshore property best indicated by market

State Board of Equalization allows tolerance - 95% to 105% of market value

ROLAND TOWNSHIP - BOTTINEAU COUNTY

Source: 2008 Sales/Assessment Ratio Study
(2007 sales are compared to 2007 assessments)

Assessment Percentage of <u>Market Value</u>	Number of 2007 <u>Lakeshore Sales</u>
over 105%	1
95% - 105% tolerance	1
85% - 95%	1
75% - 85%	2
65% - 75%	7
55% - 65%	11
45% - 55%	9
35% - 45%	4
25% - 35%	3
under 25%	2
Total 2007 sales	41

90.7% - all Bottineau County residential
property excluding lakeshore