**Assessor**

The Watford City Assessor's Office is responsible for assuring that every parcel of land and the improvements are uniformly appraised and then assessed for tax purposes.

In order to perform this task, real estate transactions are documented in this office. This allows our office to prepare and maintain accurate records.

**Inventory**

A Computer Assisted Mass Appraisal System is used in this office to maintain our inventory. We are then able to arrive at a fair estimate of true and full value.

**Determining Value**

 All real estate is valued as of February 1st of each year. Any change in assessment that results in a 10% increase and a $1,500 assessed value increase requires that the owner be contacted. Owners who are dissatisfied with the assessed value may appeal the valuation to the City Board of Equalization which is held the 2nd Tuesday in April.

**Tax Calculations**

The county then calculates taxes for each parcel based on budgeted needs of government entities.

The local governments' operating revenue is determined by the elected officials and local needs approved by the governing board. Once the yearly budget is defined, it is divided by the taxable value to obtain the mill levy which is then applied to each parcel to determine the tax liability.