NORTH DAKOTA
Brian Kroshus, Tax Commissioner

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

County Information – State Board of Equalization Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2026. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov
or
The Office of State Tax Commissioner, Attn: Property Tax, Dept. 127
600 E Boulevard Ave., Bismarck, ND 58505-0599.

Information for Property Referenced in Appeal:

Owner Name: David R. Gaugler
Address:
Township Name (if applicable): South Fork Township
Parcel ID: 09065000
Legal Description: 15-130-91: NE4
***This information should provide a calculated breakdown associated with the subject property.**

City/County Official Contact Information:

Name: Katie Roseland
Address: 602 Adams Avenue; Suite 201; Hettinger, ND 58639
Phone Number: 701-567-2990
Email Address: kroseland@nd.gov

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Choose One   Township/City Equalization Meeting --yes
Choose One   County Equalization Meeting --yes
Choose One

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

At which meeting(s) did the Appellant present the appeal? (choose all that apply)

☐ Township/City ☑ County ☐ N/A

**Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.*

Minutes from all levels of equalization meetings: Choose One Included in packet

Please attach or email (propertytax@nd.gov) the following:

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.)*
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

Appeal Process:

1.) Appellant notifies the Property Tax Division of intent to appeal.

2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.

3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.

4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.

5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.

Assessment Year 2026

Record of Proceedings of the Township Board of Equalization South Fork Township, Adams County, North Dakota

PROCEEDINGS OF SOUTH FORK TOWNSHIP BOARD OF EQUALIZATION

The Board of Equalization met on April 23, 2026, at 6:15 pm at the Adams County Courthouse Community Room.

Individuals present:

Katie Roseland - Adams County Director of Equalization
Aaron Roseland - Adams County States Attorney

TOWNSHIP BOARD OF EQUALIZATION DUTIES, COMPLAINTS AND GRIEVANCES

(North Dakota Century Code-Chapter 57-09)

57-09-01. Membership of board – Meeting.

1. The township board of equalization consists of the member of the board of supervisors of each township, and the township clerk shall act as clerk of the board. The board shall meet in April each year at the usual place of meeting of the township board of supervisors.
2. If the same person performs the duties of the assessor for two or more townships or cities, the township clerk may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection1 must be held for each township board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the township clerk at least ten days before the meeting.

57-09-02. Duties of clerk.
The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-04. Duties of the board.
The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

57-09-05. Quorum – Time for completing equalization.
The assessor shall add and note the amount of each column in the assessor's assessment books after making the corrections ordered by the township board of equalization. The assessor also shall make in each book a tabular statement showing the footings of the several columns on the page and shall add and set down under the respective headings the total amount of the several columns. On or before the second Monday in May in each year, the assessor shall make returns to the county auditor of the assessment books, and shall deliver the lists and statements of all persons assessed, all of which must be filed and preserved in the office of the county auditor. The returns must be verified by the assessor's affidavit substantially in the following form:

I hereby certify that the foregoing is a correct transcript of the proceedings of the Board of Equalization of South Fork Township, Adams County, North Dakota.

In Testimony Whereof, I hereunto set my hand this ____________ day of______, 20___.

____

Township Clerk

No board members present. No land owners came to contest values.

OFFICIAL PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS OF ADAMS COUNTY, NORTH DAKOTA JUNE 4TH, 2026

The Board of Adams County Commissioners met in regular session with the following present: Dustin Laufer, Kevin Pagel, and Steven West.

Chairman Dustin Laufer opened the meeting as the 2026 Equalization hearing

2026 EQUALIZATION HEARING: This being the advertised date and time for County equalization hearing, Commissioner Chair, Dustin Laufer, opened the hearing at 8 am. Tax Director, Katie Roseland presented this year's values.

CITIES

City of Bucyrus

a. City Equalization Held on 4/7/2026
b. $129,242 AGRICULTURAL
c. $77,002 COMMERCIAL
d. $720,058 RESIDENTIAL
e. TOTAL TRUE & FULL VALUE $926,302
f. TAXABLE VALUE: $42,712
g. HOMESTEAD CREDIT: 9 PARCELS TOTALING $5,788 TAXABLE VALUE
h. 0 DISABLED VETERANS CREDITS

Commissioner Pagel moved to approve the values for city of Bucyrus, second by Commissioner West, and by unanimous vote; motion carried.

City of Haynes

a. City Equalization Held on 4/8/2026
b. $57,437 AGRICULTURAL
c. $215,659 COMMERCIAL
d. $711,883 RESIDENTIAL
e. TOTAL TRUE & FULL VALUE $984,979
f. TAXABLE VALUE: $45,692
g. 6 PARCELS WITH A HOMESTEAD CREDIT totaling $5,358 taxable value.
h. 0 DISABLED VETERANS CREDITS

Commissioner West moved to approve the values for city of Haynes, second by Commissioner Pagel, and by unanimous vote; motion carried.

City of Hettinger

a. City Equalization Held on 4/8/2026
b. $ 0 AGRICULTURAL
c. $ 18,396,282 COMMERCIAL
d. $ 52,869,249 RESIDENTIAL
e. TOTAL TRUE & FULL VALUE $ 71,265,531
f. TAXABLE VALUE: $ 3,298,945
g. 98 PARCELS WITH A HOMESTEAD CREDIT totaling $281,894 taxable value.
h. 9 DISABLED VETERANS CREDITS totaling $37,303 of taxable value

Commissioner West moved to approve the values for city of Hettinger, second by Commissioner Pagel, and by unanimous vote; motion carried.

City of Reeder

a. City Equalization scheduled on 4/13/2026,
b. $95,141 AGRICULTURAL
c. $1,579,823 COMMERCIAL
d. $4,593,504 RESIDENTIAL
e. TOTAL TRUE & FULL VALUE $6,268,468
f. TAXABLE VALUE: $290,449
g. 28 PARCELS WITH A HOMESTEAD CREDIT totaling $39,137 of taxable value
h. 6 PARCELS WITH A DISABLED VETERANS CREDITS totaling $6,072 of taxable value.

Commissioner Pagel moved to approve the values for city of Reeder, second by Commissioner West, and by unanimous vote; motion carried.

ORGANIZED TOWNSHIPS

Beisigl

a. $ 8,363,768 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 291,884 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,655,652
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Beisigl Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Bucyrus

a. $ 8,438,932 AGRICULTURAL
b. $ 8,963,898 COMMERCIAL
c. $ 1,488,615 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 18,891,445
e. No homestead credits
f. 8 parcels with disabled veterans credits totaling $21,565 of taxable value

Commissioner Pagel moved to approve the values for Bucyrus Twp, second by Commissioner West, and by unanimous vote; motion carried.

Cedar

a. $ 9,324,245 AGRICULTURAL
b. $ 4,500 COMMERCIAL
c. $ 283,014 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,611,759
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Cedar Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Chandler

a. $ 8,729,882 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 209,830 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,939,712
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Chandler Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Clermont

a. $ 7,262,458 AGRICULTURAL
b. $ 59,522 COMMERCIAL
c. $ 554,171 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 7,876,151
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Clermont Twp, second by Commissioner West, and by unanimous vote; motion carried.

Darling Springs

a. $ 7,130,247 AGRICULTURAL
b. $ 31,461 COMMERCIAL
c. $ 546,055 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 7,707,763
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Darling Springs Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Duck Creek

a. $ 9,108,490 AGRICULTURAL
b. $ 665,000 COMMERCIAL
c. $ 997,034 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 10,770,524
e. 1 homestead credit totaling $1090 of taxable value
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Duck Creek Twp, second by Commissioner West, and by unanimous vote; motion carried.

Gilstrap

a. $ 8,542,426 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 110,148 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,652,574
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Gilstrap Twp, second by Commissioner West, and by unanimous vote; motion carried.

Hettinger Township

a. $ 6,841,618 AGRICULTURAL
b. $ 1,779,148 COMMERCIAL
c. $ 10,902,277 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 19,523,043
e. 18 homestead credits totaling $57,307 of taxable value
f. 1 parcel with disabled veterans credit totaling $ 4,979 of taxable value

Commissioner Pagel moved to approve the values for Hettinger Twp, second by Commissioner West, and by unanimous vote; motion carried.

Lightning Creek

a. $ 9,078,148 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 133,442 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,078,148
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Lightning Creek Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Maine

a. $ 8,621,062 AGRICULTURAL
b. $ 152,778 COMMERCIAL
c. $ 60,000 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,833,840
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Maine Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Orange

a. $ 7,756,413 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 511,246 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,972,839
e. 2 parcels with homestead credit totaling $6,975 of taxable value
f. 1 parcel with disabled veterans credit totaling $2,111 of taxable value

Commissioner Pagel moved to approve the values for Orange Twp, second by Commissioner West, and by unanimous vote; motion carried.

Reeder Township

a. $ 7,454,894 AGRICULTURAL
b. $ 147,055 COMMERCIAL
c. $ 507,841 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,109,790
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Reeder Twp, second by Commissioner West, and by unanimous vote; motion carried.

Scott

a. $ 7,613,404 AGRICULTURAL
b. $ 2,506,077 COMMERCIAL
c. $ 4,315,622 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 14,435,103
e. 3 parcels with homestead credits totaling $12,982 of taxable value
f. 7 parcels with disabled veterans credits totaling $20,651

Commissioner Pagel moved to approve the values for Scott Twp, second by Commissioner West, and by unanimous vote; motion carried.

South Fork

a. $ 9,513,465 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 722,389RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 10,235,854.00
e. No homestead credits
f. No disabled veterans credits

One mail-in appeal was received from David Gaugler. Mr. Gaugler believes the assessment to tbe incorrect due to an incorrect assessment of residential acres, a pole barn he believes to be farm exempt, and excessive assessment due to erosion. Ms. Roseland discussed conversations she has had with Mr. Gaugler, and shared supporting evidence Mr. Gaugler used for his appeal. A background was shared by Ms. Roseland that the original structure was destroyed by a fire but was never added on the county tax roll. Mr. Gaugler also shared reasons for lowering value due to loss of trees, fencing, and soil erosion. Loss of trees and fencing were not valid items for a change in value as they do not add to the production value of the soil which is the value used for taxation of agricultural land in North Dakota; NRCS soil surveys consider things such as soil erosion which reduces the need for modifiers; additionally, erosion is not a modifier approved for Adams County by the State Supervisor of Assessments. Mr. Gaugler would like it to be classified as agriculture exempt and not residential. Ms. Roseland did not believe the structure met the statutory requirements. Guidelines were shared from the Office of State Tax Commissioner along with relevant North Dakota Century Code. Ms, Roseland explained there is no evidence of agriculture use, which would be required to be exempt, she requested a schedule F and an affidavit of agricultural use. Mr. Gaugler did not have a schedule F, but did provide a schedule E. Mr. Gaugler also included FSA documents. Ms. Roseland explained that being listed as an FSA producer does not, on its own, make a person a farmer. Ms. Roseland discussed the property, in her review, should not be farm exempt, and should have never been exempt, but was omitted from the tax roll. The original structure was noted in the news as a "hunting lodge" Mr. Gaugler continues to state that the building never was or will be a hunting lodge. Ms. Roseland shared information from other locations within Adams County that she found and added to the tax roll, including other "hunting cabin/lodges" and associated buildings. Ms. Roseland did acknowledge that a reduction from her original assessment would be appropriate in the amount of $7k for the value of the structure as it was listed as wood frame as opposed to post frame construction. Ms. Roseland shared research on Century Code and guidelines from the Office of state Tax Commissioner stating the appropriate "residential classification" Mr. Gaugler also questioned the marketable value. Ms. Roseland shared information on how the assessment is calculated. Ms. Roseland requested the Commission approve the true and full value $125,814.00 (including the reduction of $7k) Commissioner West moved to approve the recommendation of the assessment and deny the appeal, , second by Commissioner Pagel, and by unanimous vote; motion carried. Commissioner West moved to approve the values for South Fork Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Taylor Butte

a. $ 9,342,354 AGRICULTURAL
b. $ 273,704 COMMERCIAL
c. $ 145,831 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,761,889
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Taylor Butte Twp, second by Commissioner West, and by unanimous vote; motion carried.

Wolf Butte

a. $ 9,043,276 AGRICULTURAL
b. $ 113,876 COMMERCIAL
c. $ 494,696 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,651,848
e. 5 homestead credits totaling $9,098 of taxable value
f. No disabled veterans credits

Commissioner West moved to approve the values for Wolf Butte Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

UNORGANIZED TOWNSHIPS

Argonne

a. $ 9,757,959 AGRICULTURAL
b. $ 33,320 COMMERCIAL
c. $ 77,380 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,868,659
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Argonne Twp, second by Commissioner West, and by unanimous vote; motion carried.

Cedar Butte

a. $ 9,243,717 AGRICULTURAL
b. $ 3,136 COMMERCIAL
c. $ 440,533 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,687,386
e. No homestead credits
f. No disabled veterans credits

Burnell Huether was present and requested to be heard. Mr. Huether wanted to know why values are so much higher than the previous years. Ms. Roseland explained the county deficiency with the State through an audit, resulting from a new soil survey for the county. The soil survey work includes several different soil types and values of each soil type. Mr. Huether discussed a project in the 80s and wondered why the information is different from then. Ms. Roseland discussed that her soil surveys are direct from FSA. Ms. Roseland invited Mr. Huether to visit with her, as she can share more specific information in her office.

Commissioner West moved to approve the values for Cedar Butte Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Dakota

a. $ 6,442,156 AGRICULTURAL
b. $ 11,564 COMMERCIAL
c. $ 128,482 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 6,582,202
e. No homestead credits
f. No disabled veterans credits

Mr. Burnell Huether requested to be heard on his property located in this township as well. Mr. Roseland explained she would work with Mr. Huether, personally, to discuss all his property.

Commissioner Pagel moved to approve the values for Dakota Twp, second by Commissioner West, and by unanimous vote; motion carried.

Holden

a. $ 7,152,674 AGRICULTURAL
b. $ 53,372 COMMERCIAL
c. $ 667,205 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 7,873,251
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Holden Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Holt

a. $ 8,381,035 AGRICULTURAL
b. $ 183,060 COMMERCIAL
c. $ 1,124,901 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 9,688,996
e. 1 parcel homestead credit totaling $3,193 of taxable value
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Holt Twp, second by Commissioner West, and by unanimous vote; motion carried.

Jordan

a. $ 8,782,273 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 0 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,782,273
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Jordan Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Kansas City

a. $ 8,142,729 AGRICULTURAL
b. $ 25,000 COMMERCIAL
c. $ 435,762 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,603,488
e. No homestead credits
f. No disabled veterans credits

Commissioner West moved to approve the values for Kansas City Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Lemmon Township

a. $ 10,543,089 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 184,758 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 10,727,847
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Lemmon Twp, second by Commissioner West, and by unanimous vote; motion carried.

North Lemmon Township

a. $ 7,417,955 AGRICULTURAL
b. $ 408,570 COMMERCIAL
c. $ 1,123,084 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,949,609
e. 25 parcels with homestead credits totaling $11,558 in taxable value
f. No disabled veterans credits

Commissioner West moved to approve the values for North Lemmon Twp, second by Commissioner Pagel, and by unanimous vote; motion carried.

Spring Butte

a. $ 7,235,111 AGRICULTURAL
b. $ 4,500 COMMERCIAL
c. $ 165,804 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 7,405,415
e. 1 parcel with a homestead credit totaling $3,641 in taxable value
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Spring Butte Twp, second by Commissioner West, and by unanimous vote; motion carried.

Whetstone

a. $ 8,170,930 AGRICULTURAL
b. $ 0 COMMERCIAL
c. $ 0 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 8,170,930
e. No homestead credits
f. No disabled veterans credits

Commissioner Pagel moved to approve the values for Whetstone Twp, second by Commissioner West, and by unanimous vote; motion carried.

ADAMS COUNTY

a. $ 233,583,085 AGRICULTURAL
b. $ 35,688,307 COMMERCIAL
c. $ 85,516,698.00 RESIDENTIAL
d. TOTAL TRUE & FULL VALUE: $ 354,788,090
e. TAXABLE VALUE: $17,311,.982

Commissioner West moved to approve the total true and full values for Adams County, second by Commissioner Pagel, and by unanimous vote; motion carried.

Hearing was closed at 9:16 am
The Regular meeting resumed

Mayor Lindquist was present and thanked the Commission for the cooperation and relationships he has had as Mayor, as he is completing his last month as Mayor of the City of Hettinger. The Commission thanked Mayor Lindquist for his years of service and relationships as well. Discussion on the maintenance needs of the impound lot. The Sheriff's department has the only access for entrance, so the city will have to work with the department.

MAY 12, 2026, MINUTES: Commissioner Pagel moved to approve the minutes of the regular meeting as presented, second by Commissioner West by unanimous vote. Motion carried.

AGENDA: Commissioner Pagel moved to approve the agenda as presented, second by Commissioner West, and by unanimous vote; motion carried.

OFFICE FEES: Fees collected by county officers were paid to the Auditor/Treasurer for Road and Bridge $61,391.52, Sheriff $1,544.58 & Recorder $2,222.70

NEXT MEETING DATE: July 14th, 2026, at 8:00 am is the next meeting.

FINANCIAL STATEMENT: financials were reviewed.

BOARD APPOINTMENTS: Three positions on the ACDC Board require appointments, the Board does not have recommendations yet.

911 RE-ADDRESSING: Discussion was had to have another public meeting to get public input. It was decided to have Monday June 22, 2026 at 6 pm as the next input meeting. The Auditor was instructed to advertise the meeting in both the Adams County Record and KNDC.

EXTENSION PHONE REQUEST: A request from AC Extension Agent, Aspen Lenning for a county owned phone was reviewed. The request was to purchase a Tracfone in the amount of $59.99 with $15 monthly service fees. Ms. Lenning explained that she did indeed have the funds in her budget. Commissioner Laufer discussed the phone request, if approved, would more than likely open it up to requests from all the departments. The Commission as a whole was not in favor at this time. It was also discussed that the use of call forwarding could be utilized.

COMMISSION AUTHORIZATION-BILL PAY: Commissioner Pagel moved to approve Commission Chair, Laufer, to approve mid-month bill pay for this month, due to the early meeting, second by Commissioner West, and by unanimous vote; motion carried.

ADAMS COUNTY SHERIFF DEPT: a request to pay out vacation and longevity pay was reviewed for Samantha Smith with the Sheriff's office. Vacation accruals in the amount of $4,104.67 and longevity pay in the amount of $450.00. Commissioner West moved to approve the pay of Longevity and vacation hours in the amount of $4554.67., second by Commissioner Pagel, and by unanimous vote; motion carried.

2027 BUDGETING: Discussion was had on the need for scheduling special budget meetings. State's Attorney, Aaron Roseland, discussed the concern with the Sheriff's budget last year, as Sheriff Fisher reduced several line items to provide extra money for salaries, and the increases were not granted. The Commission would like to dedicate a couple of hours at the end of the July meeting to work on budgets. The Commission discussed historically a salary increase of 3-4%.

BROSZ ENGINEERING: Lucas Doerr was present to discuss the county road projects underway. Mr. Doerr distributed the engineering report for different projects. The Reeder bridge project is planned to be bid in December. Hettinger Twp flex fund project is being reviewed. Gladen Construction will start the Schmaltz bridge removal in the next couple weeks. Morris Seal Coat will complete the chip seal to Cemetery Road, plan to start in late August. A request for quotes was also presented requesting bids for the reclamation of Overhead Road. A special meeting may be held if competitive bids are submitted. A brief discussion on the BNSF informational meeting was had. Mr. Doerr had prepared a visual on a possible new road being built to the West off Mirror Lake Road, and to the next railroad crossing. Commissioner Laufer discussed a different plan he looked into that would eliminate the need for the expensive box culvert that would be required if extending the road to the West of Mirror Lake Road. State's Attorney, Aaron Roseland, discussed his concerns about the process, as he believes the solution would be to have the railroad follow the process of having crew changes, etc. outside of the town. Mr. Roseland also discussed concern that citizens do not realize the Sheriff's department does not have the ability to do anything about the blocked crossings, as they are limited by century code. Martin Construction was offered liquidation damages worth $5k for Country Club Road. The County Road crew will continue to work on any more road issues and possibly add more gravel to the problem areas. Commissioner West moved to approve the reduction of $5k and new/final pay application in the amount of $16,147.12, second by Commissioner Pagel and by unanimous vote; motion carried.

RIGHT OF WAY REQUEST: a right of way request was reviewed from Carter Schnell for a new approach on 18th St, with no culvert needed. Commissioner Pagel moved to approve the request as recommended by Road Superintendent, Justin Blade, second by Commissioner West, and by unanimous vote; motion carried.

ADAMS COUNTY ROAD SUPERINTENDENT: Justin Blade met with the Commission to provide updates from his department. The crew has been busy with township work, county roads have all been done at least once, and spot graveling will continue. The trailer damaged in the accident earlier in the year is still undergoing the insurance settlement. The Commission shared their disgust at the length of time the process is taking, as the season is half over and the county is still out of a trailer. Mr. Blade explained he is trying to work with several different area contractors to get roads repaired beforehand, as well as getting materials needed, such as hot mix.

ADAMS COUNTY STATE'S ATTORNEY: Aaron Roseland met with the Commission with happenings in his department.

BILLS: Commissioner Pagel moved to approve paying the following monthly bills, second by Commissioner West, and by unanimous vote; motion carried.
#94966 Everspring Suites Bismarck $220.00; 94967 Sheri Uecker $217.50; #94968 Dakota Dust-Tex, Inc $311.12; #94969 West River Spraying $150.00; #94970 Freedom and Glory $136.47; #94971 Viking Glass $825.90; #94972 Election Systems & Software $1,105.71; #94973 Central Dakota Frontier Cooperative $141.47; #94947 Information Technology Dept $1,086.70; #94948 JP Morgan Chase Bank $486.98; #94949 Marco Technologies LLC $582.75;

#94950 AT & T Mobility $491.62; #94979 RJ Locksmithing $49.00; #94980 Balco Uniform Co.,Inc. $453.00; #94981 Fibt Att; Credit Dept $1,345.56; #94982 Cenex Fleet Fueling $994.92; #94983 Office of Attorney General -1250 $595.00; #94984 Linde Gas & Equipment Inc $208.65; #94985 Southwest Water Authority $82.61; #94986 Laufer Vermeer $53.69; $94987 RDO Equipment $1.486.75; #94988 West Plains Inc. $147.71; #94989 Auto Value Hettinger $371.65; #94990 Hettinger City $95.00; #94991 NDSU Dept 3110 $30.00; ##94992 Adams County 4-H Leader's Council $600.00; #94993 Aspen Lenning $44.87; #94994 Center Point Publishing $153.42; #94995 Hettinger Public School $197.00; #94996 Adams County Treasurer $1,230.00; #94997 Computer Express $4,937.95; #94997 Consolidated Communications $1,045.60; #94999 Hettinger City $567.92; #95000 Kennedy's Fresh Foods $230.30; #95001 Montana Dakota Utilities $2,501.16; #9502 ND State Treasurer $313.92; #9503 Runnings Supply Inc $1,059.58; #95004 Slope Electric Cooperative $179.43; May Payroll $82,537.75

Commissioner Pagel moved to adjourn the meeting, second by Commissioner West, Chairman Laufer declared the meeting adjourned at 11:36 AM.

Dustin Laufer

Dustin Laufer, Chairman
Board of County Commissioners

ATTEST:

Krista Faller

Krista Faller,
Adams County Auditor/Treasurer

Adams County
NORTH DAKOTA

DAVID GAUGLER
227 WEST OWENS AVENUE
BISMARCK ND 58501

June 10, 2026

RE: Assessment Appeal

Dear Mr. Gaugler:

At the Adams County Board of Equalization meeting held on June 4, 2026, the Board considered your appeal requesting that the structure located on your property be classified as an exempt agricultural building.

After reviewing the information presented and discussing the matter, the Board determined that the structure does not meet the statutory qualifications for the agricultural building exemption. As such, the Board voted to deny your appeal and uphold the assessment.

During my review of the assessment in preparation for the Board of Equalization hearing, I identified an error in the building classification. The structure had been classified as wood frame construction rather than post frame construction. Correcting this classification resulted in a revised partially completed building value of $22,495, rather than the previously assessed value of $29,677. I requested that the Board accept this corrected building value to accurately reflect the building's post frame construction, and the Board agreed. Accordingly, the assessed value of the building was reduced by $7,182, resulting in a revised total assessed value for the parcel of $125,814, reduced from the previous total assessed value of $132,996.

If you have any additional questions for myself or the Board, feel free to reach out to me directly at 701-567-2990 or kroseland@nd.gov; questions for the board can be directed to the Auditor, Krista Faller, at 701-567-4363 or kfaller@nd.gov.

KRoseland

Katie Roseland
Director of Tax Equalization
Adams County Assessor

Adams County
NORTH DAKOTA

State Board of Equalization Appeal—Parcel 09065000

BACKGROUND

1. Mr. Gaugler's 2026 assessment notice was mailed on April 1, 2026.
2. On April 14, 2026, Mr. Gaugler first contacted my office by phone requesting the 2025 and 2026 South Fork Township assessment books. Those records, along with his property record card, were provided to him via email.
3. Mr. Gaugler did not attend the South Fork Township Board of Equalization meeting scheduled for April 23, 2026.
4. In early May, the County Commission received Mr. Gaugler's letter of appeal for their June 4, 2026, County Board of Equalization meeting. After reviewing the appeal, the Board denied his request.
5. On July 13, 2026, my office was notified that Mr. Gaugler had filed an appeal with the State Board of Equalization.

COUNTY-LEVEL APPEAL INFORMATION

The following is taken directly from Mr. Gaugler's county-level appeal. (I have included Mr. Gaugler's entire county submission with this packet.)

Mr. Gaugler appealed at the county-level stating his assessment was excessive based on 3 factors:

1. An incorrect assessment of 2 acres being moved from agricultural to residential.
2. An incorrect assessment of a pole barn which when completed will be solely used for farming practices/farm enterprise.
3. Erosion damage caused to the land due to a fire and subsequent high winds.

Mr. Gaugler requested a "reduction in the assessment based on the following reason(s)":

1. "Market value: The assessment is higher than the actual market value. Recent land valuations of similar properties in my area/township suggest a value closer to $88,319."
2. "Inequity: The assessment is inequitable or unjust compared to similar properties in the same area. A pole barn on agricultural lands used primarily for storage of farm machinery and equipment should NOT be assessed as residential but rather should be exempt. This pole barn is simply a rebuild of an exempt structure destroyed by fire that was used solely for farming purposes for over 80 years and will continue on for that purpose!"
3. "Property Condition: The property suffered extreme damage from the 2025 Cedar Creek fire. This devastation reduced the property's top marketability and value due

to the loss of trees, grainery, pole barn, fences, and soil erosion that occurred from the high winds post fire."

The pages immediately following this are from Mr. Gaugler's county-level appeal.

David Gaugler
227 W Owens Avenue
Bismarck, ND 58501
Phone: 701-226-8717
Email: d.gaugler@finleyusa.com

May 5, 2026

Adams County Board of Equalization
602 Adams Avenue Suite 201
Hettinger, ND 58639

RE: Notice of Appeal for Property Assessment

Property Account/Parcel Number #09065000

To the Members of the Board,

I am writing to formally appeal the 2026 property assessment for the parcel listed above. I believe the current "true and full value" of $ 132,996.00 is excessive and does not accurately reflect the market value of the property. This excessive number appears to be caused by 3 factors:

1) An incorrect assessment of 2 acres being moved from agricultural to residential. ($15,000)
Per the North Dakota Century Code, Section 57-02-01: Agricultural property means platted or unplatted lands used for raising agricultural crops or grazing farm animals, except lands platted and assessed as agricultural property prior to March 30, 1981, shall continue to be assessed as agricultural property until put to a use other than raising agricultural crops or grazing farm animals.

2) An incorrect assessment of a pole barn which when completed will be solely used for farming practices/farm enterprise. ($29,677)
The North Dakota Supreme Court in Boehm v. Burleigh County determined: The meaning of the words 'farm' or 'farm plant' must, therefore, be construed in their ordinary sense, as no contrary intention appears nor is the term explained by the statute. The definitions set forth above clearly demonstrate to us the ordinary meaning of the word. As ordinarily understood, we believe 'farm,' for tax-exemption purposes, may be defined as a rural tract or plot of ground with buildings and improvements devoted to agricultural purposes and implies the cultivation of the land under natural conditions for the purposes of production or use in aid thereof, and that the term 'agriculture' is sufficiently broad to include 'horticulture.

3) Erosion damage caused to the land due to a fire and subsequent high winds.

Grounds for Appeal:

I am requesting a reduction in the assessment based on the following reason(s):

- **Market Value:** The assessment is higher than the actual market value. Recent land valuations of similar properties in my area/township suggest a value closer to $ 88,319.00.
- **Inequity:** The assessment is inequitable or unjust compared to similar properties in the same area. A pole barn on agricultural lands used primarily for storage of farm machinery and equipment should NOT be assessed as residential but rather should be exempt. This pole barn is simply a rebuild of an exempt structure destroyed by fire that was used solely for farming purposes for over 80 years and will continue on for that purpose!
- **Property Condition:** The property suffered extreme damage from the 2025 Cedar Creek fire. This devastation reduced the property's top marketability and value due to the loss of trees, grainery, pole barn, fences, and soil erosion that occurred from the high winds post fire.

Supporting Evidence:

Attached to this letter, please find evidence supporting my claim, including:

- A highlighted copy of the North Dakota Tax Commissioners' Property Tax Exemption of farm buildings and other improvements General Guidelines, provision #2. **A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.**
- Recent photograph of the pole barn demonstrating its current condition. (taken by the assessment official)
- Copy of Adams County FSA Determination Letter to provide cost share assistance to the producer (myself) for farm practices/ farm enterprise. Approved by the Acting County Executive Director on 4/29/26. This will require time, effort and farm equipment on my part to achieve! I have been part of over 100,000 tree plantings/maintenance on this farm for over 40 years and will continue in the future, with the required farm machinery stored in my pole barn!
- Copy of FSA – 578 Report of Commodities with producer as myself. This will require time, effort and farm equipment on my part to achieve! I have been part of this CRP maintenance and will continue in the future, with the required farm machinery stored in my pole barn!

Thank you for your time and consideration.

Sincerely,

David Gaugler

David Gaugler

PROPERTY TAX EXEMPTION OF FARM BUILDINGS AND OTHER IMPROVEMENTS

General Provisions

1. Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant.

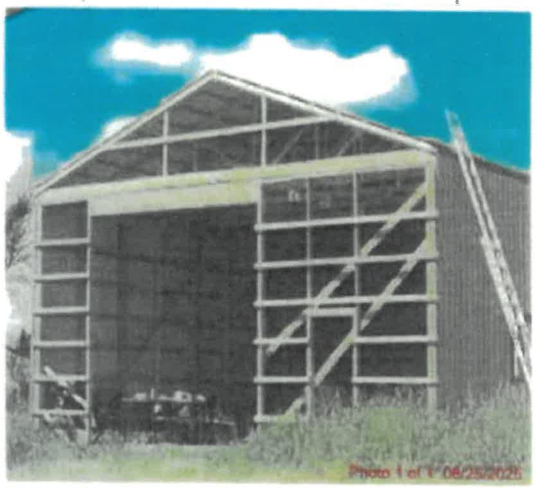
   The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit. If the unit contains less than 10 acres of land, the taxing authority, in determining whether the unit is a farm, must consider such things as the present use, the adaptability to use, and how similar type properties in the immediate area are classified for tax purposes.

   Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of a greenhouse.

2. A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.
3. Buildings and other improvements located on agricultural land in unplatted areas within the boundaries of an incorporated city are exempt, provided the buildings are used for agricultural purposes and are part of a farm plant.
4. A residence or other building located on platted land within the boundaries of an incorporated city or upon railroad operating property is not exempt as a farm building. An outlot (a lot included within the boundaries of an original or subdivision plat) is platted land.
5. * A building located on platted land within an incorporated city is exempt if: (1) the building is used exclusively for the storage of harvested crops produced by the property owner or their direct relative;
   (2) the building is affixed to the platted land or; (3) the platted land was assessed as agricultural property prior to March 30, 1981.
6. Any building located on a farm and occupied or used by someone not engaged in farming is not exempt. (See number 9.)
7. A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial.
8. A vacant farm residence or building located on agricultural land is exempt, provided it was exempt as part of a farm plant or as a farm residence when it was last used. A vacant farm residence or building which was taxable because of a non-qualifying use should remain taxable until its active use has changed.
9. Buildings located on agricultural land used by a farmer to provide housing for that farmer's workers are exempt, provided they are used as part of a farm plant. (See number 6.)
10. Buildings and other improvements primarily used to feed chickens, turkeys or other poultry, cattle, pigs or other livestock are exempt if the enterprise is located on agricultural land.

    "Livestock" includes "nontraditional livestock", that is, any wildlife held in a cage, fence, enclosure, or other man-made means of confinement that limits its movement within definite boundaries, or an animal that is physically altered to limit movement and facilitate capture. [N.D.C.C. § 36-01-00.1].

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		BofR	Rural	Ag Land	$87,109	$0	$0	$0	$87,109
2022		BofR	Rural	Ag Land	$82,931	$0	$0	$0	$82,931
2021		Import	Rural	Ag Land	$82,931	$0	$0	$0	$4,147



Notes:

August 18, 2025--KR

Structures burned down in an early 2025 fire; came by to verify on August 18, 2025 & garage was being rebuilt--no building permit pulled.

20% obsolescene added to garage until complete.

5% obsolescence added d/t older concrete slab

"Lodge" does not appear to be being rebuilt yet.

NOTE:

There was never a lodge on this property and never will be.

USDA United States Department of Agriculture | Farm Production and Conservation | Farm Service Agency | ADAMS COUNTY FARM SERVICE AGENCY
PO BOX 71
HETTINGER, ND 58639-0071
(701)567-2462

April 30, 2026

DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

Program: ECP
Application #: 19996

RE: COC DETERMINATION LETTER

Your request for cost share assistance under the Emergency Conservation Program (ECP) has been reviewed by the FSA County Committee (COC). The approved and disapproved practice statuses are summarized below.

APPROVED PRACTICES

EC8-1, EC8-2

- If you are satisfied with the approved practices, please sign, date and return the attached Cost Share Agreement Form within 15 days to your local county FSA office. Final approval of these practices occurs upon FSA's timely receipt of the Cost Share Agreement Form signed by you.
- If you are not satisfied with the practice(s) or cost share-assistance approved, you may appeal in writing to the COC within 30 days from the date of this letter

PRACTICES APPROVED BY COC			
ECP Practice	**ECP Practice Description**	**Scenario Description**	**Practice Expiration**
EC8-1	Field Windbreaks and Farmstead Shelterbelts Emergency Measures	380 - Windbreak/Shelterbelt Establishment and Renovation Renovation, Thinning or Removal of Trees and Shrubs, Machine Plant	04/28/2027
EC8-1	Field Windbreaks and Farmstead Shelterbelts Emergency Measures	484 - Mulching - Woven Material, Roll	04/28/2027

Continued on next page.

Application #: 19996

PRACTICES APPROVED BY COC			
ECP Practice	**ECP Practice Description**	**Scenario Description**	**Practice Expiration**
EC8-2	Field Windbreaks and Farmstead Shelterbelts Emergency Measures	380 - Windbreak/Shelterbelt Establishment and Renovation - Renovation, Thinning or Removal of Trees and Shrubs, Machine Plant	04/28/2027
EC8-2	Field Windbreaks and Farmstead Shelterbelts Emergency Measures	484 - Mulching - Woven Material. Roll	04/28/2027

APPROVED PRACTICES

Your request for ECP cost share assistance has been conditionally approved for the practice(s) indicated on the attached Cost Share Agreement Form and as summarized in the table labeled "Practices Approved by COC" above.

The following items should serve as a guide in completing and reporting the approved practice(s):

1. Make arrangements to install the practice(s) as soon as practical.
2. Make arrangements to obtain the necessary easements and permits to perform the practice(s).
3. Participants must install the practice(s) according to Natural Resources Conservation Services (NRCS) Standards and Specifications to qualify for the payment of the cost share assistance approved.
   Note: Fence "Repair" is exempt from the NRCS Standards and Specifications.
4. If you are unable to complete the practice(s), please notify the county office prior to the expiration date listed above. If the reasons justify an extension of time, the COC may approve a written extension request from the participant.

Disapproved Practices

Your request for ECP cost share assistance has been disapproved for the practice(s) indicated on the attached Cost Share Agreement Form and as summarized below in the section labeled "Practices Disapproved by COC".

To request reconsideration of your cost share application, please submit a written request to the COC at the following address and explain why you believe this determination is erroneous.

Appeal rights are included as an attachment to this letter.

Continued on next page.

Application #: 19996

PRACTICES DISAPPROVED BY COC			
ECP Practice	**ECP Practice Description**	**Scenario Description**	**Practice Disapproval Reason**
EC3-1	Replacing or Restoring Permanent Fences	382 - Fence - Barbed Wire, Multi-Strand - Replace	Upon Review of Natural Resources Conservation Service's NRCS needs determination, it has been determined the practice is not needed.
EC3-2	Replacing or Restoring Permanent Fences	382 - Fence - Barbed Wire, Multi-Strand - Replace	Upon Review of Natural Resources Conservation Service's NRCS needs determination, it has been determined the practice is not needed.

Sincerely,

Acting County Executive Director

Adams, North Dakota

FSA - 578

(Producer Print)

Producer Name and Address

DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

REPORT OF COMMODITIES
FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175

PROGRAM YEAR: 2026

DATE: 03/24/2026

Farm	Tract	CLU/ Field	Crop/ Commodity	Var/ Type	Int Use	Irr. Pr.	Org Stat	Nat. Sod	C/C Stat	Rpt Unit	Rpt Qty	Det Crop Qty Land	Field ID	Plant Count	Planting Date	Planting Period	End Date
5449	6195	5	CRP	001		N	C	N	IN	A	12.99	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		6	CRP	001		N	C	N	IN	A	38.01	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		15	CRP	001		N	C	N	IN	A	10.55	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		17	CRP	001		N	C	N	IN	A	19.72	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		21	CRP	001		N	C	N	IN	A	16.64	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		25	CRP	001		N	C	N	IN	A	36.58	Yes				01	2031
Producer OW - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		

Photo Number/Legal Description: SE & NW of 29-131-90 minus trees in NW1/4 Farmland: 301.58 Cropland: 261.99 Reported on Cropland: 134.49 Difference: -127.50 Reported on Non-Cropland: 0.00

Note: All cropland has not been reported and/or certified.

PP	Crop/ Comm	Var/ Type	Int Use	Irr Pr	Rpt Unit	Rpt/Det Qty	Rpt/Det Pvt	Rpt/Det Exp	Rpt/Det Vol	Rpt/Det NA	Rpt/Det Failed
01	CRP	001		N	A					134.49	

Adams, North Dakota
FSA - 578
(Producer Print)
Producer Name and Address
DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

REPORT OF COMMODITIES
FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175
PROGRAM YEAR: 2026

DATE: 03/24/2026
PAGE: 2

Farm	Tract	CLU/ Field	Crop/ Commodity	Var/ Type	Int Use	Irr. Pr.	Org Stat	Nat. Sod	C/C Stat	Rpt Unit	Rpt Qty	Det Crop Qty Land	Field ID	Plant Count	Planting Date	Planting Period	End Date
5914	5672	12	TREES			N	C	N	IN	A	5.80	No			04/01/2005	01	2050
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		26	TREES			N	C	N	IN	A	0.51	No			04/01/2005	01	2050
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		

Photo Number/Legal Description: strip in middle of NW of 29-131-90 Farmland: 6.31 Cropland: 0.00 Reported on Cropland: 0.00 Difference: 0.00 Reported on Non-Cropland: 6.31

Farm	Tract	CLU/ Field	Crop/ Commodity	Var/ Type	Int Use	Irr. Pr.	Org Stat	Nat. Sod	C/C Stat	Rpt Unit	Rpt Qty	Det Crop Qty Land	Field ID	Plant Count	Planting Date	Planting Period	End Date
5914	6179	5	TREES			N	C	N	IN	A	5.20	No			04/01/2005	01	2050
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		
		8	TREES			N	C	N	IN	A	0.09	No			04/01/2005	01	2050
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Grant, North Dakota							NAP Unit 685	Signature Date		

Photo Number/Legal Description: Trees in the N2N2NW-29-131-90 Farmland: 5.29 Cropland: 0.00 Reported on Cropland: 0.00 Difference: 0.00 Reported on Non-Cropland: 5.29

Farm	Tract	CLU/ Field	Crop/ Commodity	Var/ Type	Int Use	Irr. Pr.	Org Stat	Nat. Sod	C/C Stat	Rpt Unit	Rpt Qty	Det Crop Qty Land	Field ID	Plant Count	Planting Date	Planting Period	End Date
5914	6557	2	MIXFG	IGS	LS	N	C	N	I	A	5.39	Yes			04/01/2001	01	CC
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Adams, North Dakota							NAP Unit 685	Signature Date 07/03/2025		

Photo Number/Legal Description: 14.60 acres in E2SE4 in S16-130-91 Farmland: 14.60 Cropland: 5.39 Reported on Cropland: 5.39 Difference: 0.00 Reported on Non-Cropland: 0.00

Farm	Tract	CLU/ Field	Crop/ Commodity	Var/ Type	Int Use	Irr. Pr.	Org Stat	Nat. Sod	C/C Stat	Rpt Unit	Rpt Qty	Det Crop Qty Land	Field ID	Plant Count	Planting Date	Planting Period	End Date
5914	6558	10	MIXFG	IGS	LS	N	C	N	I	A	1.40	Yes			04/01/1950	01	CC
Producer OO - DAVID RALPH GAUGLER						Share 100.00	FSA Physical Location Adams, North Dakota							NAP Unit 685	Signature Date 01/03/2025		

Photo Number/Legal Description: 1.40 acres in E2SE4 in S16-130-91 Farmland: 1.40 Cropland: 1.40 Reported on Cropland: 1.40 Difference: 0.00 Reported on Non-Cropland: 0.00

PP	Crop/ Comm	Var/ Type	Int Use	Irr Pr	Rpt Unit	Rpt/Det Qty	Rpt/Det Pvt	Rpt/Det Exp	Rpt/Det Vol	Rpt/Det NA	Rpt/Det Failed
01	MIXFG	IGS	LS	N	A	6.79					
01	TREES			N	A					11.60	

Farming Operation Totals

PP	Crop/ Comm	Var/ Type	Int Use	Irr Pr	Rpt Unit	Rpt/Det Qty	Rpt/Det Pvt	Rpt/Det Exp	Rpt/Det Vol	Rpt/Det NA	Rpt/Det Failed

Adams, North Dakota
FSA - 578
(Producer Print)
Producer Name and Address
DAVID RALPH GAUGLER
227 W OWENS AVE
BISMARCK, ND 58501-1608

REPORT OF COMMODITIES
FARM AND TRACT DETAIL LISTING

Form Approved - OMB No. 0560-0175
PROGRAM YEAR: 2026

DATE: 03/24/2026
PAGE: 3

Farming Operation Totals

PP	Crop/ Comm	Var/ Type	Int Use	Irr Pr	Rpt Unit	Rpt/Det Qty	Rpt/Det Pvt	Rpt/Det Exp	Rpt/Det Vol	Rpt/Det NA	Rpt/Det Failed
01	CRP	001		N	A					134.49	
01	MIXFG	IGS	LS	N	A	6.79					
01	TREES			N	A					11.60	

CERTIFICATION: I certify to the best of my knowledge and belief that the acreage of crops/commodities and land uses listed herein are true and correct and that all required crops/commodities and land uses have been reported for the farm as applicable. I certify that for any crop for which NAP coverage has been obtained tha t the applicable crop, type, practice, and intended use is not planted if it is not included on the Report of Commodities for this crop year. The signing of this form gives FSA representatives authorization to enter and inspect crops/commodities and land uses on the above identified land. A signature date (the date the producer signs the FSA-578) will also be captured.

Producer's Signature (By)	Title/Relationship of Individual Signing in the Representative Capacity	Date
Dave Gaugler		3/25/2026

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

My first involvement with this property occurred in April 2025 when Adams County Emergency Manager Michele Gaylord notified my office that a hunting lodge and garage located on the parcel had been destroyed by fire and needed to be removed from the tax roll.

During that review, it was discovered that neither structure had ever been included on the tax roll. Unfortunately, since taking this position, I have found that this is not an isolated situation. It appears that many rural structures were historically treated as agricultural exempt simply because they were in the country, even though they may not have met the exemption requirements under North Dakota law.

As I continue the countywide reassessment, I expect to identify additional structures in similar situations. In fact, as field inspections have been completed in other townships, additional structures that did not qualify for either the agricultural building exemption or the farm residence exemption have already been identified and added to the tax roll. When these situations are discovered, I have an obligation to correct the assessments so that all properties are assessed uniformly, equitably, and in accordance with North Dakota law.

South Fork Township was reassessed during the summer of 2025, which included field inspections of each improved property. During the inspection of Mr. Gaugler's property, it was observed that the pole barn was in the process of being rebuilt following the fire. At the time of inspection, however, the structure was only partially complete. Based on the condition and use of the building as it existed on the assessment date, I assessed it as a partially complete structure, resulting in an assessed building value of $29,677.

While I do not believe Mr. Gaugler is disputing the assessed value of the improvements themselves, but rather whether the structure qualifies for an agricultural exemption, I have included the property record card for his property along with property record cards for several similar structures in the area for comparison.

In the "Grounds for Appeal" section of his appeal (on page 6 of this document), Mr. Gaugler requests a reduction in the assessment based on market value. He states that the assessment "is higher than the actual market value" and suggests that "recent land valuations of similar properties in my area/township suggest a value closer to $88,319."

An analysis of 2025 sales of agricultural land in Adams County with similar proportions of cropland and noncropland would actually support a market value of approximately $1,600 per acre, placing the market value of this parcel closer to $256,000 for the land alone. However, market value is not the basis for valuing agricultural land for taxation purposes in North Dakota. Instead, agricultural land is valued based on the productivity of the soils within the parcel, as required under North Dakota law.

The following page contains the land valuation report for Mr. Gaugler's parcel.

Adams County
NORTH DAKOTA

2026 LAND VALUATION
PARCEL: 09065000
15-130-91: NE1/4
ASSESSED ACRES: 160.00

LAND USE	SOIL CODE	SOIL NAME	NET ACRES	PRICE PER ACRE		TRUE & FULL VALUE
CROP						
	E0415A	Belfield-Daglum complex	43.47	553.63	$	24,066.30
	E0837B	Savage silty clay loam	19.07	790.89	$	15,082.27
	E1009B	Moreau-Barkof silty clays	14.75	571.2	$	8,425.20
	E1025B	Regent-Savage silty clay loams	31.56	738.17	$	23,296.65
	E1031C	Regent-Moreau-Cabba complex	15.49	448.18	$	6,942.31
	E2601D	Amor-Cabba loams	19.47	456.96	$	8,897.01
NON CROP						
	E0415A	Belfield-Daglum complex	8.27	126.11	$	1,042.93
	E0837B	Savage silty clay loam	1.11	154.59	$	171.59
	E1009B	Moreau-Barkof silty clays	0.02	130.19	$	2.60
	E1025B	Regent-Savage silty clay loams	1.03	150.52	$	155.04
	E1031C	Regent-Moreau-Cabba complex	0.04	130.19	$	5.21
	E2601D	Amor-Cabba loams	1.62	142.39	$	230.67
ROADS						
	E0415A	Belfield-Daglum complex	0.46	0	$	-
	E1009B	Moreau-Barkof silty clays	0.24	0	$	-
	E1025B	Regent-Savage silty clay loams	1.31	0	$	-
WATER						
	E0415A	Belfield-Daglum complex	0.09	13.95	$	1.26
HOMESITE						
		RURAL RESIDENCE	2	7500	$	15,000.00
TOTALS			160		$	103,319.03
ROUNDED TOTAL					$	103,319.00

Mr. Gaugler's suggested market value simply removes the 2 acres for the homesite valued at $7,500/acre or $15,000.

On page 6 of this document, Mr. Gaugler lists the loss of a granary and pole barn in the 2025 Cedar Creek Fire as a factor reducing the marketability of the property.

The "granary" referenced in the appeal is the structure that was reported by multiple media outlets following the fire as a hunting lodge. This is also the structure the Adams County Emergency Manager referenced when she notified my office that it had been destroyed and should be removed from the tax roll.

During a telephone conversation with Mr. Gaugler, I mentioned the Emergency Manager's report regarding the hunting lodge. Mr. Gaugler explained that he did not consider it to be a hunting lodge so much as a converted granary where they would occasionally stay during hunting season. While the conversion and repurposing of agricultural buildings is not uncommon, the use of the structure as seasonal lodging changed its purpose. At the point it was converted from an agricultural building to structure used for lodging, it should have been placed on the tax roll. It is, in essence, omitted property.

A structure that may have once qualified for the agricultural building exemption does not retain that exemption indefinitely. Once it is no longer used for an exempt agricultural purpose, it becomes subject to taxation.

Because of the prior existence of the converted granary or structure for seasonal lodging, I gave Mr. Gaugler the benefit of the doubt that it too would be rebuilt like the pole barn. Because of this, I classified the partially rebuilt pole barn in accordance with the guideline from the North Dakota Office of State Tax Commissioner entitled Property Valuation Concepts: Residential & Commercial Property which states (highlighted in orange on page 20):

> "Garages, barns and storage buildings located on a parcel with a residence and used in connection with the residential use are classified as residential."

The same guideline also states:

> "A dwelling used for seasonal recreation and having living quarters for less than four separate family units is classified as residential property."

Based on the information available to me on the assessment date, I believed the rebuilt pole barn was intended to serve the same residential or seasonal recreational use as the previous structure on the property. Therefore, I classified it as residential rather than agricultural.

It could also be argued that if Mr. Gaugler ultimately chooses not to rebuild the seasonal lodging structure, the classification of the pole barn should be reconsidered. The same guideline says (highlighted in green on the following page), "Any building that is not exempt as a farm building or does not fit within the residential classification must be classified as a commercial building." If the property no longer supports a residential use and the building does not qualify for the agricultural building exemption, a commercial classification would be appropriate under the State Tax Commissioner's guideline. My residential classification was the more favorable interpretation to the property owner based on the information available at the time of assessment.

True and Full Value

The starting point of the assessment of real property is true and full value. For property classified as residential or commercial, true and full value means its market value. Market value is the price a property would bring if it were offered for sale in the open market for a reasonable length of time and purchased by a willing buyer from a willing seller, both parties being prudent and having reasonable knowledge of the property and neither being under undue pressure to complete the transaction.

The true and full value which the assessor believes to be correct should be used even though the property owner may not agree that it is correct.

Valuation by the Assessor

It is the duty of the assessor to value all taxable tracts and lots listed in the assessment books and all taxable buildings and improvements. True and full value or market value is the standard of value to be used by the assessor for residential and commercial property.

Lots and tracts are valued separately from buildings and improvements, and the values are entered into the assessment book in the appropriate column opposite the description of the property. The value of buildings and improvements must be entered into the assessment book in the appropriate column opposite the description of the property.

It is important for the assessor to complete a thorough inspection of the interior and exterior of buildings in order to make an accurate valuation. The assessor should request the property owner's permission to enter and view the interior of the premises.

Residential Buildings versus Commercial Buildings

The residential classification includes both nonprimary residential property and primary residential property. A building classified as residential is one which is used as a dwelling by an individual or group of individuals and provides separate family living quarters for less than four separate family units.

Garages, barns and storage buildings located on a parcel with a residence and used in connection with the residential use are classified as residential.

A dwelling used for seasonal recreation and having living quarters for less than four separate family units is classified as residential property.

Buildings not located on the same parcel as a residence and not used in connection with a residence should be classified as commercial property.

An apartment building or other building with four or more family living units is classified as commercial property.

Hotels and motels subject to license are classified as commercial property.

Any building that is not exempt as a farm building or does not fit within the residential classification must be classified as a commercial building. A reasonable amount of land on which a commercial building is located must be classified as commercial.

A guideline from the North Dakota Office of State Tax Commissioner entitled "Property Tax Exemption of Farm Buildings and Other Improvements" states:

> "Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant."

It continues:

> "The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit."

As evidence of his farming operation, Mr. Gaugler included a copy of his FSA Determination Letter (pages 9-11 of this document) and Form FSA-578 (pages 12-14 of this document).

The first page of the FSA-578 identifies land located in Grant County. The second page lists additional land in Grant County, along with 16 acres located in the E½SE¼ of Section 16, Township 130 North, Range 91 West, Adams County. The parcel at issue in this appeal is the 160-acre NE¼ of Section 15, Township 130 North, Range 91 West, Adams County. That parcel does not appear on the FSA-578 provided.

Simply being listed as a producer with the Farm Service Agency does not, by itself, establish that a property is part of a qualifying farm operation under North Dakota's property tax exemption statutes. Individuals who are not actively engaged in farming may also be listed as FSA producers, including those participating in certain conservation programs.

During a telephone conversation, I asked Mr. Gaugler whether he considered himself a farmer. He stated that he worked for an engineering firm in Bismarck but also considered himself a farmer. I then asked whether he filed a federal Schedule F, Profit or Loss From Farming. Mr. Gaugler stated that he did and agreed to provide a copy.

A few days later, Mr. Gaugler contacted me and said that he actually files a Schedule E rather than a Schedule F. In the email included on the following page, he states that the Schedule E reports farm gains and losses. However, Schedule E is used to report supplemental income, such as income from residential rental property, royalties, or rental income from farmland when the owner does not materially participate in the farming operation. By contrast, Schedule F, whose title is *Profit or Loss From Farming*, is the federal tax form used to report income and expenses from an active farming business.

While the type of federal tax schedule filed does not, by itself, determine whether a building qualifies for the agricultural building exemption, it is one factor that may help demonstrate whether a property is being operated as part of a farm plant functioning as an economic unit, as required by the State Tax Commissioner's guideline.

Roseland, Katie

From:	Dave Gaugler <d.gaugler@finleyusa.com>
Sent:	Thursday, April 16, 2026 3:32 PM
To:	Roseland, Katie
Subject:	Re: Assessment Books

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Hi Katie:

I found out that I filed a Schedule E form for farm gains and losses and not a Schedule F. (I can send if you want)

I hope this does not change the affidavit idea as this pole barn build is still for my work on my farm, whether it is fences, trees, food plots or required CRP maintenance.

Also, I do believe the pole barn is exempt per the State Tax Department's guidelines Provision #2. When it is finished, the dominant use will be for farming.

Thanks again for your time.

David Gaugler

From: Roseland, Katie <kroseland@nd.gov>
Sent: Tuesday, April 14, 2026 5:03 PM
To: Dave Gaugler <d.gaugler@finleyusa.com>
Subject: FW: Assessment Books

David—
Thank you for reaching out. Attached you will find the assessment books for South Fork Township for both 2025 and 2026, along with a copy of your property record card. I have also included a link to the State Tax Department's guideline regarding farm buildings and improvements located on agricultural land. https://www.tax.nd.gov/sites/www/files/documents/guidelines/property-tax/exemption-of-farm-buildings-other-improvements-guideline.pdf
Because it was determined that the improvement is not part of a farm enterprise, it was added to the tax roll pursuant to Provision #1. In addition, two acres were classified and assessed as residential in accordance with Provision #7. This two-acre standard is applied consistently across the county where non-agricultural improvements are present, even though a larger portion of the parcel—approximately 10 acres in this case—is not currently used for crop or grazing purposes.
This residential classification on those two acres is generally more favorable to you as the taxpayer than an alternative commercial classification, which carries a slightly higher tax rate. Under state law, property that does not meet the definition of agricultural or residential is typically classified as commercial.

On your property record card, you will also find the information gathered on your partially completed shop/garage, which is currently valued at $29,677. This value reflects a 25% obsolescence adjustment, defined as a loss in value due to factors that make the property less desirable than a comparable structure. This adjustment includes two components: first, a 20% reduction was applied because the south side of the building was not complete at the time of assessment, including the absence of doors; and second, a 5% reduction was applied due to the reuse of the existing concrete slab from the previous structure that burned down. Because the slab was not newly poured in 2025, it was not appropriate to value it as being the same age as the building.

Of note, **IF** all mill levies remained the same as they were in 2025, this updated assessment would result in an estimated tax increase of $454.61.

If you have any questions or would like to discuss this further, please don't hesitate to reach out.

Katie Roseland
Director of Tax Equalization
Zoning Administrator
602 Adams Avenue, Ste 201
Hettinger, ND 58639
701-567-2990 (office)
kroseland@nd.gov

Adams County
NORTH DAKOTA

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

A Principal crop or activity | **B Enter code from Part IV** | C Accounting method: ☐ Cash ☐ Accrual | **D Employer ID number (EIN)** (see instr.)

E Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? . . . . ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a	
b	Cost or other basis of purchased livestock or other items reported on line 1a . . .	1b	
c	Subtract line 1b from line 1a	1c	
2	Sales of livestock, produce, grains, and other products you raised	2	
3a	Cooperative distributions (Form(s) 1099-PATR) . 3a ____ 3b Taxable amount . . .	3b	
4a	Agricultural program payments (see instructions) . 4a ____ 4b Taxable amount . . .	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
b	CCC loans forfeited . . . . 5b ____ 5c Taxable amount . . .	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2025 . . . . 6a ____ 6b Taxable amount . . .	6b	
c	If election to defer to 2026 is attached, check here . . . . ☐ 6d Amount deferred from 2024	6d	
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans . .	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment . .	24a	
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work) . . .	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	
				27	Storage and warehousing . . .	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine .	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health) . .	20		b		32b	
21	Interest (see instructions):			c		32c	
a	Mortgage (paid to banks, etc.) . .	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2025** Created 5/6/25

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)	37	
38a	Cooperative distributions (Form(s) 1099-PATR) 38a ______ 38b Taxable amount	38b	
39a	Agricultural program payments 39a ______ 39b Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	40a	
b	CCC loans forfeited 40b ______ 40c Taxable amount	40c	
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

Mr. Gaugler did provide me with a copy of his Schedule E, which can be made available to the Board upon request.

To better understand the distinction between a Schedule E and a Schedule F in the context of farming operations, I reviewed IRS Publication 225, The Farmer's Tax Guide.

Under the section addressing rental income, the publication explains that rent received from farmland is generally reported on Schedule E. However, if the landowner materially participates in the farming operation, that same income is considered farm income and is reported on Schedule F. This distinction is significant because it differentiates passive rental activity from active participation in a farming operation.

Rents

The cash rent you receive for the use of your farmland by another person or entity is generally rental income, reported on Schedule E, and not farm income. However, the rent is farm income if:

1. Your arrangement with your tenant provides that you will materially participate in the production or management of production of the farm products on the land, and
2. You materially participate.

See *Landlord Participation in Farming* in chapter 12.

Pasture income and rental. If you pasture someone else's livestock and take care of them for a fee, the income is from your farming business. You must enter it as "Other Income" on Schedule F. If you simply rent your pasture or other farm real estate for a flat cash amount without providing services, report the income as rent on Schedule E (Form 1040), Part I.

The same distinction is explained in the "Crop Shares" section of the same IRS publication. Again, if you materially participate in the production or managemnt of production of the farm products on the land, you report the income on a Schedule F. On the other hand, if you do not materially participate in operating the farm, you fill the income on form 4835 and carry the net income or loss to a Schedule E.

This again distinguishes active farming from passive ownership of agricultural land and is consistent with the concept of a farm operation functioning as an economic unit.

Crop Shares

You must include rent you receive in the form of crop shares in income in the year you convert the shares to money or the equivalent of money. It doesn't matter whether you use the cash method of accounting or an accrual method of accounting.

If you receive rent in the form of crop shares or livestock, the rental income is included in self-employment income if:

1. 1. Your arrangement with your tenant provides that you will materially participate in the production or management of production of the farm products on the land, and
2. 1. You materially participate.

See *Landlord Participation in Farming* in chapter 12. Report the rental income on Schedule F.

The crop share income isn't included in self-employment income if:

1. 1. Your arrangement with your tenant doesn't provide that you will materially participate in the production or management of production of the farm products on the land, or
2. 1. You don't materially participate in operating the farm.

Report this income on Form 4835, and carry the net income or loss to Schedule E (Form 1040), page 2.

Mr. Gaugler's reporting of this income on Schedule E, rather than Schedule F, suggests that he is not materially participating in the farming operation. Based on the documentation he provided, his involvement with the property appears to be conservation-oriented rather than active agricultural production. While a federal tax return alone does not determine whether a building qualifies for an agricultural exemption under North Dakota law, it is relevant when evaluating whether the property is part of a farm plant operated as an economic unit.

Although this appeal does not involve a request for a farm residence exemption, it is worth noting that the Office of State Tax Commissioner similarly distinguishes between active farming and passive ownership in that context. When determining whether an applicant qualifies as an active farmer for purposes of the farm residence exemption, income reported on Schedule E is not considered farm income and may count against the applicant's qualification. While the standards for the two exemptions are not identical, both reflect that tax exemptions are intended for property that is part of an active farming operation rather than property associated with passive ownership or rental activity.

Provision 6 (highlighted on the following page) in the guideline from the North Dakota Office of State Tax Commissioner entitled "Property Tax Exemption of Farm Buildings and Other Improvements" states:

> "Any building located on a farm and occupied or used by someone not engaged in farming is not exempt.

PROPERTY TAX EXEMPTION OF FARM BUILDINGS AND OTHER IMPROVEMENTS

General Provisions

1. Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant.

   The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit. If the unit contains less than 10 acres of land, the taxing authority, in determining whether the unit is a farm, must consider such things as the present use, the adaptability to use, and how similar type properties in the immediate area are classified for tax purposes.

   Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of a greenhouse.

2. A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.

3. Buildings and other improvements located on agricultural land in unplatted areas within the boundaries of an incorporated city are exempt, provided the buildings are used for agricultural purposes and are part of a farm plant.

4. A residence or other building located on platted land within the boundaries of an incorporated city or upon railroad operating property is not exempt as a farm building. An outlot (a lot included within the boundaries of an original or subdivision plat) is platted land.

* 5. A building located on platted land within an incorporated city is exempt if: (1) the building is used exclusively for the storage of harvested crops produced by the property owner or their direct relative;
   (2) the building is affixed to the platted land or; (3) the platted land was assessed as agricultural property prior to March 30, 1981.

6. Any building located on a farm and occupied or used by someone not engaged in farming is not exempt. (See number 9.)

7. A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial.

8. A vacant farm residence or building located on agricultural land is exempt, provided it was exempt as part of a farm plant or as a farm residence when it was last used. A vacant farm residence or building which was taxable because of a non-qualifying use should remain taxable until its active use has changed.

9. Buildings located on agricultural land used by a farmer to provide housing for that farmer's workers are exempt, provided they are used as part of a farm plant. (See number 6.)

10. Buildings and other improvements primarily used to feed chickens, turkeys or other poultry, cattle, pigs or other livestock are exempt if the enterprise is located on agricultural land.

    "Livestock" includes "nontraditional livestock", that is, any wildlife held in a cage, fence, enclosure, or other man-made means of confinement that limits its movement within definite boundaries, or an animal that is physically altered to limit movement and facilitate capture. [N.D.C.C. § 36-01-00.1].

Looking at the actual use of the pole barn at the time of my field inspection, I observed no evidence that it was being used for an agricultural purpose. Because one side of the building had not yet been completed, the interior was clearly visible. The contents consisted of a picnic table, a wheelbarrow, lawn chairs, white plastic patio chairs, and lumber. Based on my observations, there was nothing present that suggested the building was being used as part of a farming operation or for an agricultural purpose.

Driving by the property at the end of May provided no additional indication that the building was being used for an agricultural purpose. Other than progress on the construction itself, the most notable change was that a camper, which had been stored outside the building during my earlier site visit, appeared to have been moved inside the structure as seen through the back window.

On page 6 of this document, under his "Ground for Appeal" section, Mr. Gaugler states that "The assessment is inequitable or unjust compared to similar properties in the same area." He continues, "A pole barn on agricultural lands used primarily for storage of farm machinery and equipment should NOT be assessed as residential but rather should be exempt. This pole barn is simply a rebuild of an exempt structure destroyed by fire that was used solely for farming purposes for over 80 years and will continue on for that purpose!"

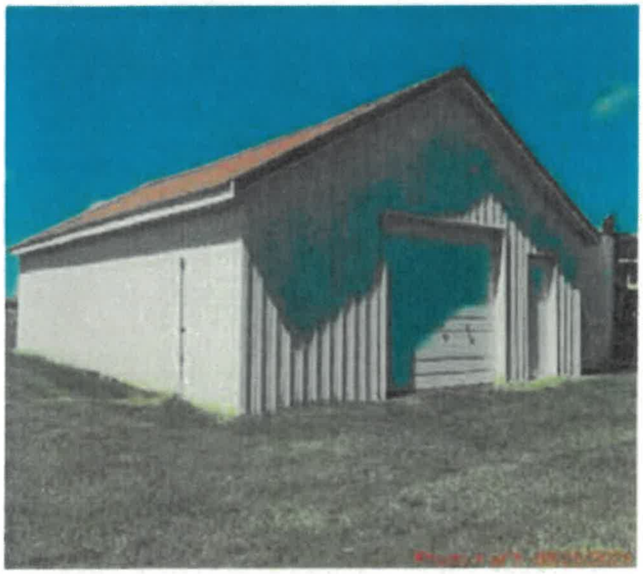
As stated earlier, it appears that many rural structures were historically treated as agricultural exempt simply because they were in the country, even though they may not have met the exemption requirements under North Dakota law. This has resulted in other structures, like Mr. Gaugler's, also being added to the tax roll.

Mr. Gaugler's property record card along with a couple parcels with comparable buildings are on the following pages.

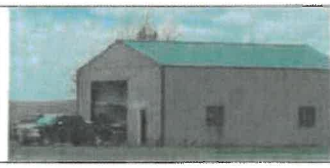
Parcel 09065000 (Gaugler's):

Parcel 15070000:

Parcel 08965000:



Parcel 62101623: (in neighboring Grant County & the subject of a 2025 SBOE appeal; subject property lies 2 miles from the Grant County line)

				
Parcel ID:	09065000 (subject)	15070000	08965000	62101623
County:	Adams	Adams	Adams	Grant
Year Built:	2025	2013	1950	2024
Construction:	Post-frame	Post-frame	Post-frame	Wood-frame
Square Footage:	1496	800	1040	1792
Sidewall Height:	16	12	16	16
Replacement Cost New:	$20.25/sf (if completed)	$18.84/sf	$18.40/sf	$23.26/sf*

*The replacement cost new figure on the Grant County property uses the price per square foot as figured using the sales comparison approach which is lower of the two figures for value attributable to the building that the Property Tax Division came up in their review of this parcel last year.

,	Deed: GAUGLER, DAVID	Map Area: Rural - Ag	Checks/Tags:
	Contract:	Route: 000-000-000	Lister/Date:
	CID#:	Tax Dist: 130.91-SFOR-04-013	Review/Date:
	DBA:	Plat Page:	Entry Status:
Rural / Ag Land	MLS:	Subdiv: NONE	
Legal: NE1/4			

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres
Tiered Acres							
Tier 1						43,560.00	1.00
Tier 2						43,560.00	1.00
Subtotal						87,120.00	2.00
Ag Land							158.00
Grand Total						6,969,600.00	160.00

	Street	Utilities	Zoning	Land Use
Tiered Acres	None	None	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales / **Building Permits**

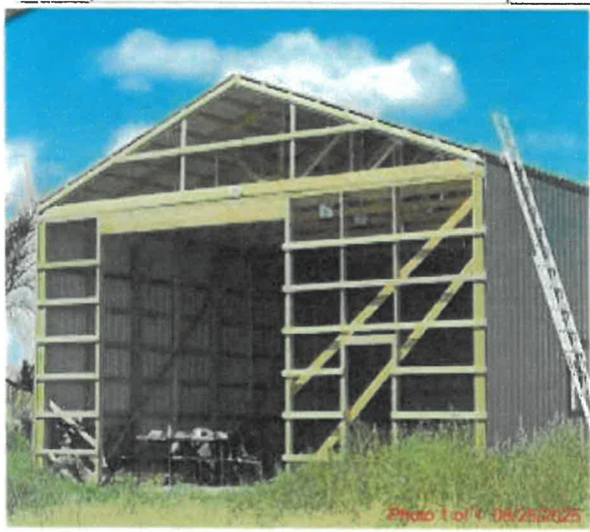
Date	$ Amount	NUTC	Recording	Date	Number	Tag	$ Amount	Reason

Values

Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
Land	$103,319	$0	$0	$87,109
Dwlg		$0	$0	
Impr	$22,495	$0	$0	
Total	$125,814	$0	$0	$87,109

	Count	Ag Building Description	Units				Year								
	1	Shop; Post Fr. 925-Steel Utility Bldg 0' x 0' x 16'	1,496 SF				2025								

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		BofR	Rural	Ag Land	$87,109	$0	$0	$0	$87,109
2022		BofR	Rural	Ag Land	$82,931	$0	$0	$0	$82,931
2021		Import	Rural	Ag Land	$82,931	$0	$0	$0	$4,147



Notes:

August 18, 2025--KR

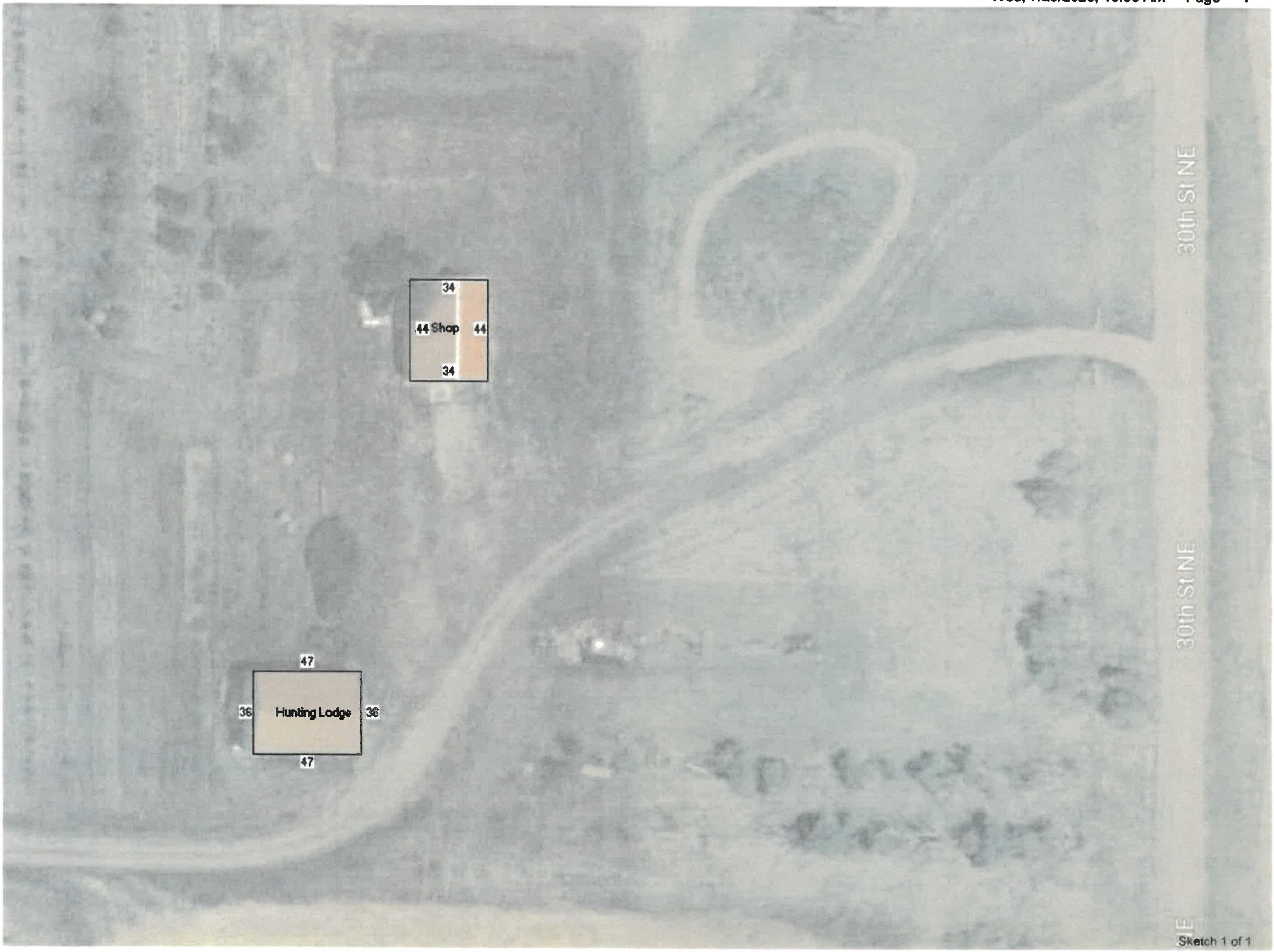
Structures burned down in an early 2025 fire; came by to verify on August 18, 2025 & garage was being rebuilt--no building permit pulled.

20% obsolescence added to garage until complete.

5% obsolescence added d/t older concrete slab

"Lodge" does not appear to be being rebuilt yet.

Page 39


34
44 Shop 44
34
47
36 Hunting Lodge 36
47
30th St NE
30th St NE
Sketch 1 of 1

PDF+PIN: 002+15070000	Adams County, ND	WORK	Wed, 7/29/2026, 9:06 AM	Page 1

2708 14TH AVE NE,

Rural / Ag Land
Legal: SE1/4

Deed: PIERCE, TROY D. & KELLIE J.
Contract:
CID#:
DBA:
MLS:

Map Area: Rural - Ag
Route: 000-000-000
Tax Dist: 131.91-BEIS-02-049
Plat Page:
Subdiv: NONE

Checks/Tags:
Lister/Date:
Review/Date:
Entry Status:

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres
Tiered Acres							
Tier 1						43,560.00	1.00
Tier 2						43,560.00	1.00
Subtotal						87,120.00	2.00
Ag Land							158.00
Grand Total						6,969,600.00	160.00

	Street	Utilities	Zoning	Land Use
Tiered Acres	None	None	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales				Building Permits				
Date	$ Amount	NUTC	Recording	Date	Number	Tag	$ Amount	Reason

Values

Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
Land	$73,982	$0	$0	$58,899
Dwlg		$0	$0	
Impr	$146,058	$0	$0	
Total	$220,040	$0	$0	$58,899

Res. Structure (1 of 2)

Occ. Code	101
Occ. Descr.	Single-Family / Owner Occupied
Year Built	1940
EFA / EFYr	84 / 1940
Arch. Dsgn	Cape Cod
Style	1 1/2 Story Frame
AreaSF/TLA	1,319 / 2,242
GLA 1st/2nd	1,319 / 923
Condition	NML
Basement	Full
No Bsmt Flr.	0
Heat	Yes
AC	No
Attic	None

Finish

Ttl Rooms Above #	0	Bedrooms Above #	0
Ttl Rooms Below #	0	Bedrooms Below #	0

Foundation	None
Exterior Walls	Alum/Other
Roof	Mtl/Gable
Interior Finish	None
Flooring	None

Non-base Heating

Floor/Wall #	0
Pipeless #	0
Hand Fired (Y/N)	No
Space Heat #	0

Fireplace

Appliances

Range Unit	Built-In Vacuums
Oven - Single	Intercom System
Oven - Double	BI Stereo(SpkrsOnly)
Dishwasher	
Microwave	
Trash Compactor	
Jennair	
Security System	

Plumbing

Standard Bath - 3 Fixt	1
Shower Stall Bath -3 Fixt	
Toilet Room (1/2 Bath)	
Lavatory	
Water Closet	
Sink	
Shower Stall/Tub	
Mtl St Sh Bath	
Mtl Stall Shower	
Wet Bar	
Cust Bath - 3 Fixt	
Custom Tub	
No Hot Water Tank	
No Plumbing	
Sewer & Water Only	
Water Only w/Sink	
Hot Tub	
Bidet	
Fbgls Service Sink	
Urinal	
Sauna	
Cust Bath - 4 Fixt	
Cust Tile Full Bath	
Cust Tile SS Bath	
Cust Bath - 5 Fixt	
Cust Tile Shower/Tub	
Cust Tile SSB +lav	
Cust Tile SSB w/Std Tub	
Cust Tile SSB - 5 Fixt	
Cust Bath +lav	
Cust Bath w/Cust SS	
Cust Bath w/Cust SS +lav	

Addition

Addition	No Additions
Year Built	
EFA	
EFA Year	
Style	
Area (SF)	
Condition	
Bsmt (SF)	
NoBsmt Flr(SF)	
2nd Flr Adj.	
Heat	
AC	
Attic (SF)	

Garage

Garage	No garages
Year Built	
EFA	
EFF Year	
Style	
W X L	
Area (SF)	
No Flr Adj.	
Condition	
Bsmt (SF)	
Interior Finish	
Interior Finish (SF)	
Qtrs Over	
Qtrs Over (SF)	
Qtrs AC (SF)	
Door Opnrs	
Stalls- Bsmt / Gar	

Page 42

Bldg / Addn		Description	Units				Year						
1 of 2		101 — Single-Family / Owner Occupied											
		1 1/2 Story Frame	1,319										
		Base Heat											
		Deck #1: Wood Deck	220 SF										
		Veneer #1 1 Story Stone	12.00 LF										
		Veneer #2 1/2 Story Stone	10.00 LF										
		Plumbing	1										

Res. Structure 2 of 2

Occ. Code	101
Occ. Descr.	Single-Family / Owner Occupied
Year Built	2025
EFA / EFYr	1 / 2025
Arch. Dsgn	N/A
Style	1 Story Metal Post
AreaSF/TLA	2,036 / 2,036
GLA 1st/2nd	2,036 / 0
Condition	NML
Basement	Slab
No Bsmt Flr.	0
Heat	Elec - Radiant
AC	Yes
Attic	None

Finish

Ttl Rooms Above #	13	Bedrooms Above #	4
Ttl Rooms Below #	0	Bedrooms Below #	0

Foundation	Conc
Exterior Walls	Mtl
Roof	Mtl/Gable
Interior Finish	Drwl
Flooring	None

Non-base Heating

Floor/Wall #	0
Pipeless #	0
Hand Fired (Y/N)	No
Space Heat #	0

Fireplace

Masonry w/Gas Insert	1

Appliances

Range Unit		Built-In Vacuums
Oven - Single		Intercom System
Oven - Double		BI Stereo(SpkrsOnly)
Dishwasher	1	
Microwave		
Trash Compactor		
Jennair		
Security System		

Plumbing

Standard Bath - 3 Fixt	
Shower Stall Bath -3 Fixt	3
Toilet Room (1/2 Bath)	
Lavatory	
Water Closet	
Sink	3
Shower Stall/Tub	
Mtl St Sh Bath	
Mtl Stall Shower	
Wet Bar	1
Cust Bath - 3 Fixt	
Custom Tub	
No Hot Water Tank	
No Plumbing	
Sewer & Water Only	
Water Only w/Sink	
Hot Tub	
Bidet	
Fbgls Service Sink	
Urinal	
Sauna	
Cust Bath - 4 Fixt	1
Cust Tile Full Bath	
Cust Tile SS Bath	
Cust Bath - 5 Fixt	
Cust Tile Shower/Tub	
Cust Tile SSB +lav	
Cust Tile SSB w/Std Tub	
Cust Tile SSB - 5 Fixt	
Cust Bath +lav	
Cust Bath w/Cust SS	
Cust Bath w/Cust SS +lav	

Addition

Addition	No Additions
Year Built	
EFA	
EFA Year	
Style	
Area (SF)	
Condition	
Bsmt (SF)	
NoBsmt Flr(SF)	
2nd Flr Adj.	
Heat	
AC	
Attic (SF)	

Garage

Garage	1 of 1
Year Built	2025
EFA	1
EFF Year	2025
Style	Att Mtl PostFr HiBay
W X L	0' X 0'
Area (SF)	2,475
No Flr Adj.	No
Condition	NML
Bsmt (SF)	
Interior Finish	Fin/Insul, HT, Plumb
Interior Finish (SF	2,475
Qtrs Over	None
Qtrs Over (SF)	
Qtrs AC (SF)	
Door Opnrs	3
Stalls- Bsmt / Gar	

Bldg / Addn		Description	Units				Year							
2 of 2		101 — Single-Family / Owner Occupied												
		1 Story Metal Post Frame	2,036											
		Base Heat: Elec - Radiant												
		Add Central Air	2,036											
	#1	Porch: 1S Frame Open	465 SF											
		Plumbing	8											
		B.I. Appliances	1											
	#1	Fireplace: Masonry w/Gas Insert	1											
	Gar	Att Mtl PostFr HiBay	2,475 SF				2025							
		Int Finish: Fin/Insul, HT, Plumb	2,475 SF											

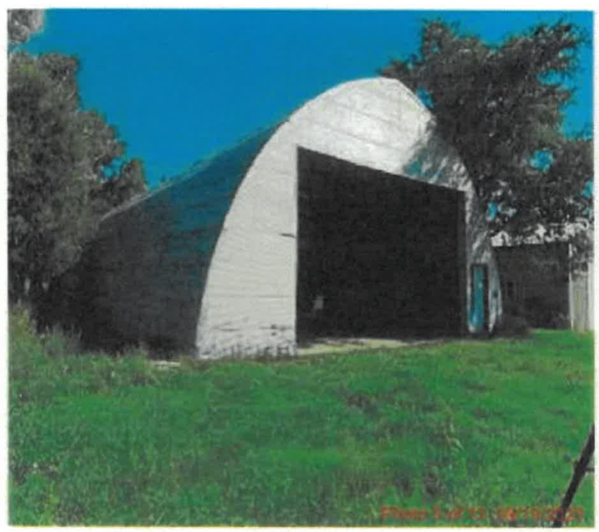
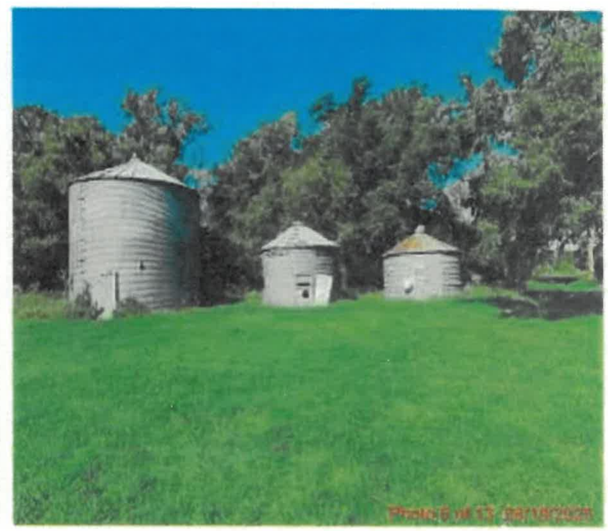
	Count	Ag Building Description		Units	Year
1 of 6	1	Garage; Post Fr. 925-Steel Utility Bldg	0' x 0' x 12'	800 SF	2013
2 of 6	1	Quonset; Wood Fr. 925-Steel Utility Bldg	0' x 0' x 16'	3,200 SF	1960
3 of 6	1	Bin 943-Bin - Grain Storage (Bushel	22'	0 Bu	1960
4 of 6	1	Bin 943-Bin - Grain Storage (Bushel	14'	0 Bu	1960
5 of 6	1	Bin 943-Bin - Grain Storage (Bushel	14'	0 Bu	1960
6 of 6	1	Barn 924-Machine or Utility Bldg	0' x 0'	3,200 SF	1985

Page 46

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		BofR	Rural	Ag Land	$58,899	$0	$0	$0	$58,899
2022		BofR	Rural	Ag Land	$137,831	$0	$0	$0	$137,831
2021		Import	Rural	Ag Land	$137,831	$0	$0	$0	$6,892





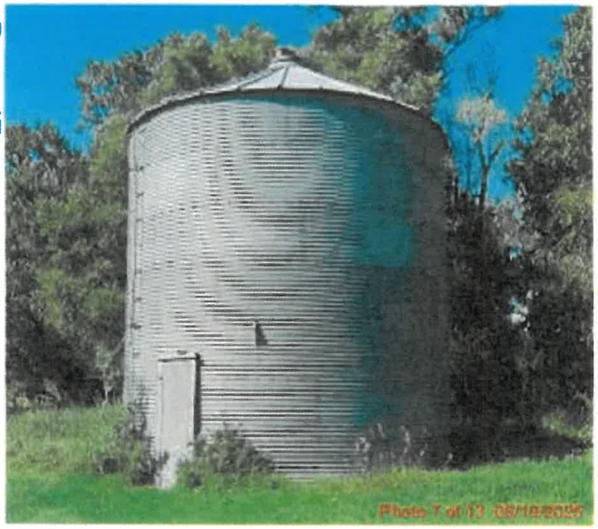
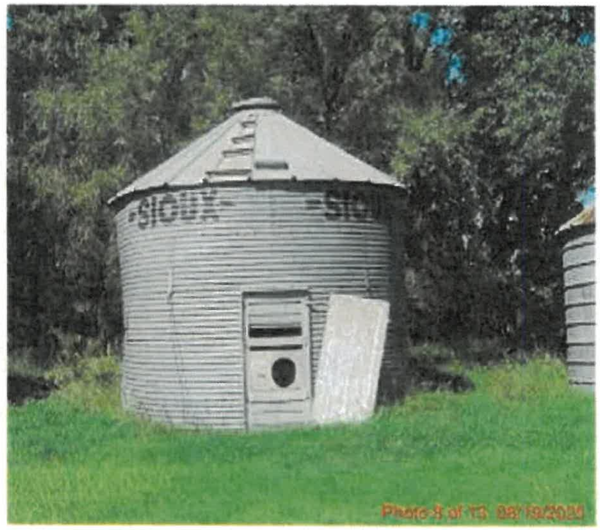
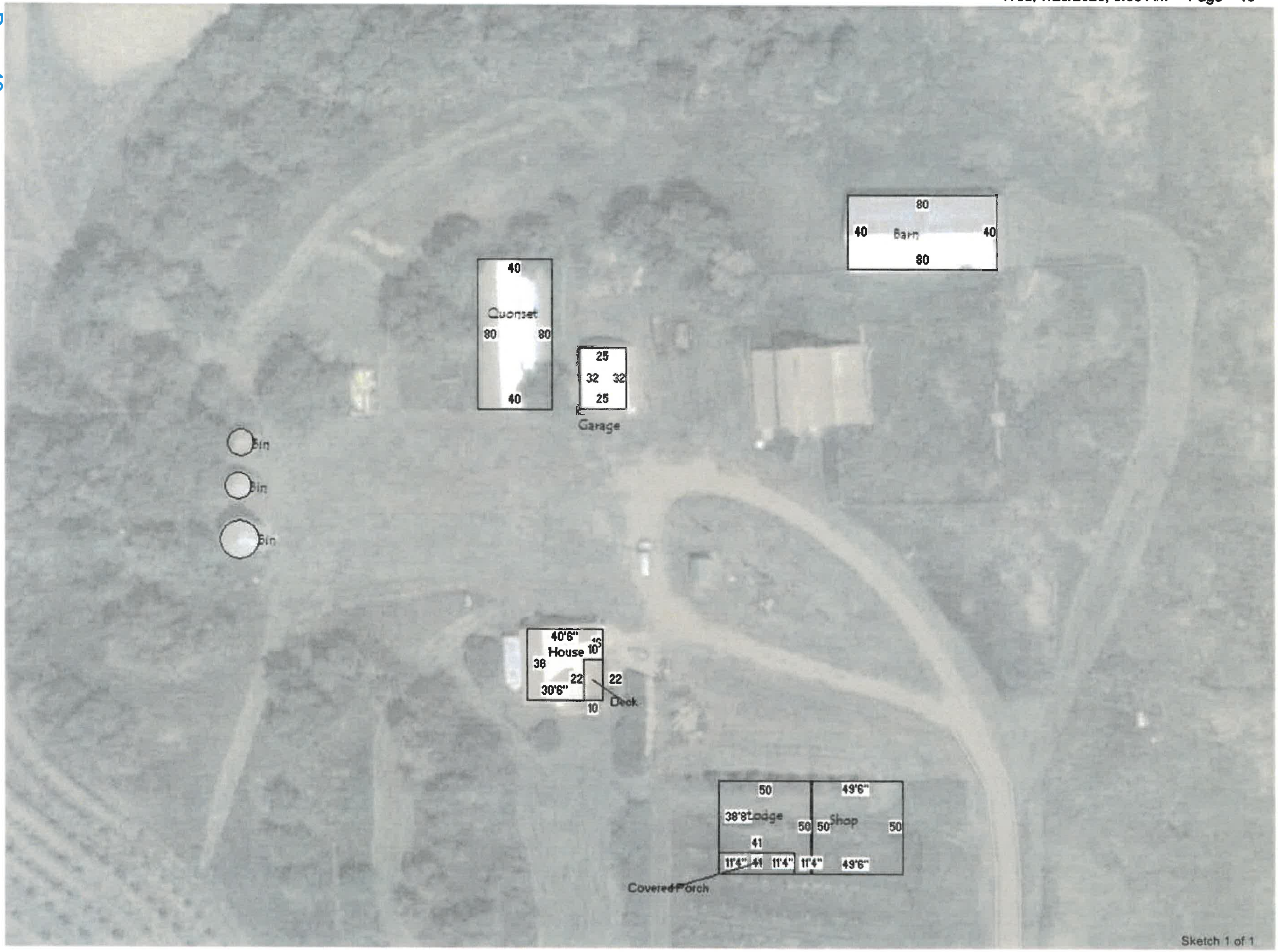


Photo 7 of 13


SIOUX
Photo 8 of 13 08/19/2025



80
40 Barn 40
80
40
Quonset
80 80
40
25
32 32
25
Garage
Bin
Bin
Bin
40'6"
House
10
10
38
22 22
30'6"
10
Deck
50
49'6"
38'8 Lodge
50 50 Shop 50
41
11'4" 41 11'4" 11'4"
49'6"
Covered Porch
Sketch 1 of 1

,

Rural / Ag Land
Legal: E1/2NW1/4

Deed: A & E LEASING, LLP
Contract:
CID#:
DBA:
MLS:

Map Area: Rural - Ag
Route: 000-000-000
Tax Dist: 130.91-SFOR-04-013
Plat Page:
Subdiv: NONE

Checks/Tags:
Lister/Date:
Review/Date:
Entry Status:

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres
Tiered Acres							
Tier 1						43,560.00	1.00
Tier 2						43,560.00	1.00
Subtotal						87,120.00	2.00
Ag Land							78.00
Grand Total						3,484,800.00	80.00

	Street	Utilities	Zoning	Land Use
Tiered Acres	None	None	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales

Date	$ Amount	NUTC	Recording

Building Permits

Date	Number	Tag	$ Amount	Reason

Values

Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
Land	$39,181	$0	$0	$34,889
Dwlg		$0	$0	
Impr	$216,513	$0	$0	
Total	$255,694	$0	$0	$34,889

Res. Structure

Occ. Code	101
Occ. Descr.	Single-Family / Owner Occupied
Year Built	1960
EFA / EFYr	64 / 1960
Arch. Dsgn	Ranch
Style	1 Story Frame
AreaSF/TLA	1,040 / 1,936
GLA 1st/2nd	1,936 / 0
Condition	Good
Basement	Full
No Bsmt Flr.	0
Heat	Yes
AC	Yes
Attic	None

Finish

Ttl Rooms Above #	0	Bedrooms Above #	0
Ttl Rooms Below #	0	Bedrooms Below #	0

Foundation	Conc
Exterior Walls	None
Roof	Asphalt/Gable
Interior Finish	None
Flooring	None

Non-base Heating

Floor/Wall #	0
Pipeless #	0
Hand Fired (Y/N)	No
Space Heat #	0

Fireplace

Appliances

Range Unit	Built-In Vacuums
Oven - Single	Intercom System
Oven - Double	BI Stereo(SpkrsOnly)
Dishwasher	
Microwave	
Trash Compactor	
Jennair	
Security System	

Plumbing

Standard Bath - 3 Fixt	2
Shower Stall Bath -3 Fixt	
Toilet Room (1/2 Bath)	1
Lavatory	
Water Closet	
Sink	
Shower Stall/Tub	
Mtl St Sh Bath	
Mtl Stall Shower	
Wet Bar	
Cust Bath - 3 Fixt	
Custom Tub	
No Hot Water Tank	
No Plumbing	
Sewer & Water Only	
Water Only w/Sink	
Hot Tub	
Bidet	
Fbgls Service Sink	
Urinal	
Sauna	
Cust Bath - 4 Fixt	
Cust Tile Full Bath	
Cust Tile SS Bath	
Cust Bath - 5 Fixt	
Cust Tile Shower/Tub	
Cust Tile SSB +lav	
Cust Tile SSB w/Std Tub	
Cust Tile SSB - 5 Fixt	
Cust Bath +lav	
Cust Bath w/Cust SS	
Cust Bath w/Cust SS +lav	

Addition

Addition	1 of 1
Year Built	1980
EFA	44
EFA Year	1980
Style	1 Sty Fr.
Area (SF)	896
Condition	Good
Bsmt (SF)	
NoBsmt Flr(SF)	
2nd Flr Adj.	No
Heat	Yes
AC	Yes
Attic (SF)	

Garage

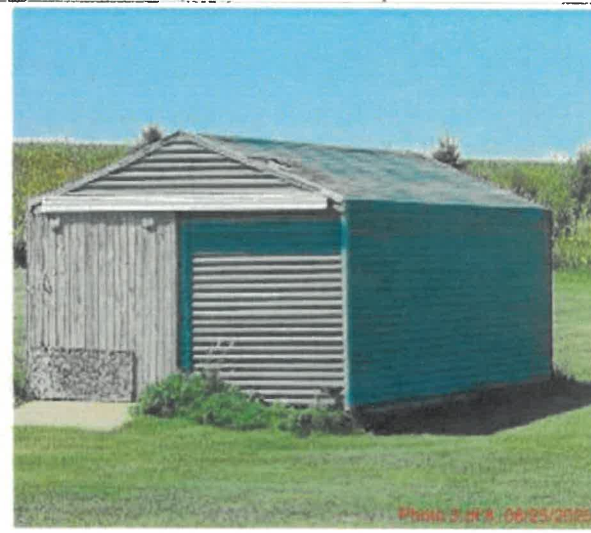
Garage	1 of 1
Year Built	1980
EFA	44
EFF Year	1980
Style	Att Fr.
W X L	0' X 0'
Area (SF)	1,176
No Flr Adj.	No
Condition	Good
Bsmt (SF)	
Interior Finish	<None>
Interior Finish (SF)	
Qtrs Over	None
Qtrs Over (SF)	
Qtrs AC (SF)	
Door Opnrs	3
Stalls- Bsmt / Gar	

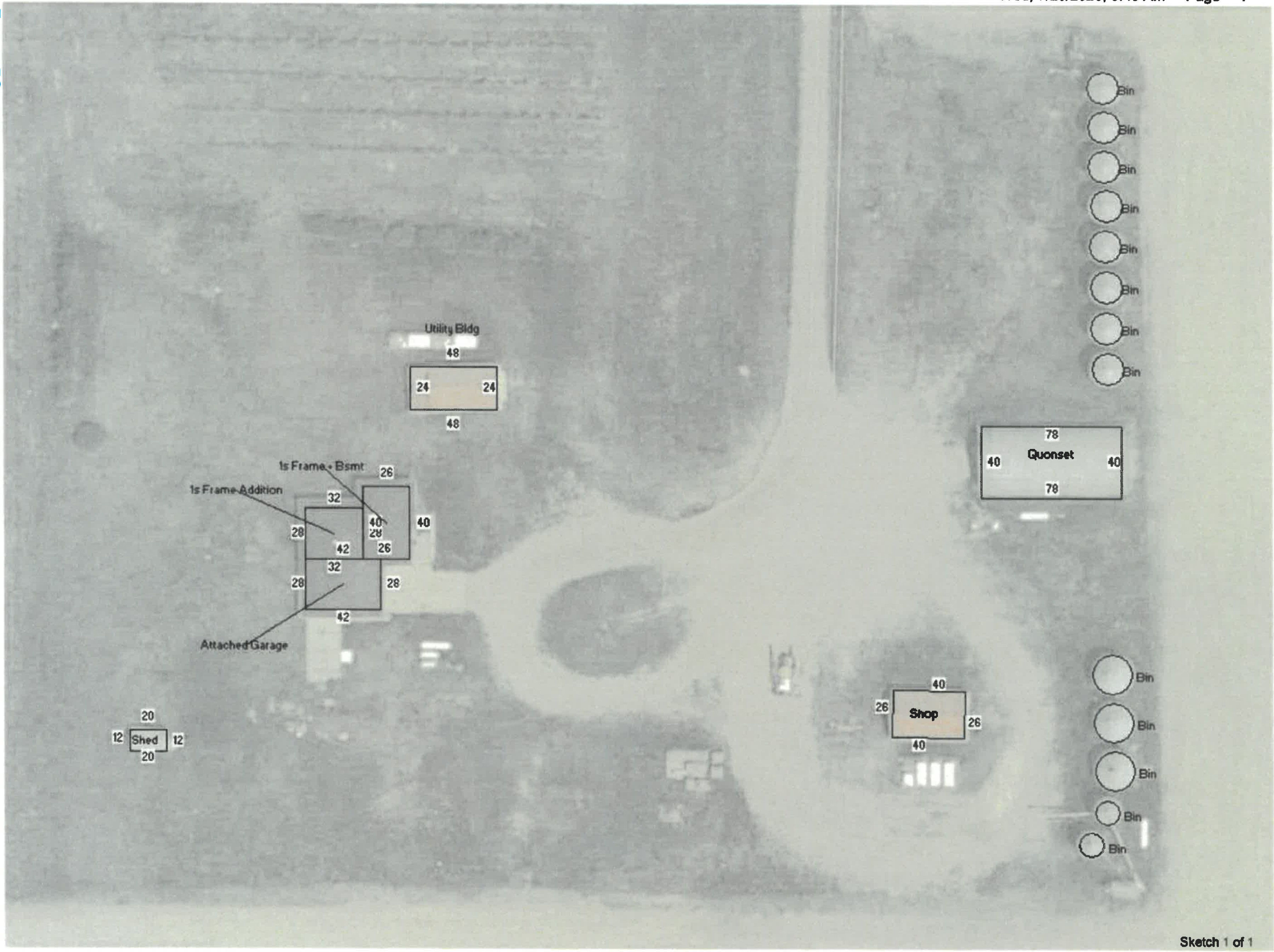
Bldg / Addn		Description	Units				Year							
		101 — Single-Family / Owner Occupied												
		1 Story Frame	1,040											
		Base Heat												
		Add Central Air	1,040											
		Deck #1: Concrete Patio	288 SF											
		Plumbing	3											
	Gar	Att Frame	1,176 SF				1980							
	Adtn	1 Story Frame	896 SF				1980							

	Count	Ag Building Description		Units	Year
1 of 14	1	Shed 927-Shed	0' x 0'	240 SF	1975
2 of 14	1	Utility Bldg 924-Machine or Utility Bldg	0' x 0'	1,152 SF	1940
3 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
4 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
5 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
6 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
7 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
8 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
9 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
10 of 14	1	Bin 904-Bin - Stl. Grain Storage	18'	0 Bu	1975
11 of 14	1	Quonset; Quonset 925-Steel Utility Bldg	0' x 0' x 16'	3,120 SF	1965
12 of 14	1	Shop; Post Fr. 925-Steel Utility Bldg	0' x 0' x 16'	1,040 SF	1950
13 of 14	1	Bin 904-Bin - Stl. Grain Storage	14'	0 Bu	2014
14 of 14	1	Bin 904-Bin - Stl. Grain Storage	14'	0 Bu	2014

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		BofR	Rural	Ag Land	$34,889	$0	$0	$0	$34,889
2022		BofR	Rural	Ag Land	$33,241	$0	$0	$0	$33,241
2021		Import	Rural	Ag Land	$33,241	$0	$0	$0	$1,662







Utility Bldg
48
24
24
48
Bin
Bin
Bin
Bin
Bin
Bin
Bin
Bin
78
Quonset
40
40
78
1s Frame + Bsmt
26
1s Frame Addition
32
28
40
28
40
42
26
32
28
28
42
Attached Garage
40
Shop
26
26
40
Bin
Bin
Bin
Bin
Bin
20
Shed
12
12
20

This page intentionally left blank.

Page 58

PDF+PIN: 050+62101623	Grant County	WORKING	Wed, 7/30/2025, 10:35 AM	Page 1

1ST AVE W, NEW LEIPZIG

Deed: GRIFFIN, LYNN & AMIEE
Contract:
CID#:
DBA:
MLS:

Map Area: CTY OF NL RES
Route: 002-005-060
Tax Dist: NONE
Plat Page:
Subdiv: [NONE]

Checks/Tags:
Lister/Date: RF, 06/20/2022
Review/Date: JLH, 10/08/2022
Entry Status: Inspected

Urban / Commercial
Legal: BLK 24 LOTS 12-13 NL FIRST ADD

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres
FF Main	100.00	100.00	140.00	140.00	0.00		
Sub Total						14,000.00	0.321
Grand Total						14,000.00	0.321

Street		Utilities	Zoning	Land Use
FF Main	Paved	City	Not Applicable	Not Applicable

Sales

Date	$ Amount	NUTC	Recording
07/28/2022	$200	D008	145475
12/13/2011	$700	D002	

Building Permits

Date	Number	Tag	$ Amount	Reason

Values

Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
Land	$3,400	$3,400	$0	$3,400
Dwlg		$0	$0	
Impr	$70,200	$70,200	$0	
Total	$73,600	$73,600	$0	$3,400

Precomputed Structure

Occ. Code	713
Occ. Descr.	Shop
Year Built	2024
EFF Age/Yr	1/ 2024
Condition	NML
Description	
Style	Frame - Wood
Stories	1
1st Flr Wall Ht	16
Base	1,792
Basement	0
1st Flr Inset Adj	0
GBA	1792

Verticals

Ftg & Fdtn						
Exterior wall						
Interior wall						
Pilasters						
Wall facing						
Windows						
Fronts/Doors	Incl. w/ Base					

Horizontals

Basement						
Roof						
Ceiling						
Struct. Floor						
Floor Cover						
Partitions						
Framing						
HVAC						
Electrical	Incl. w/ Base	1				
Sprinkler						

Plumbing

Plumbing	B	Ext

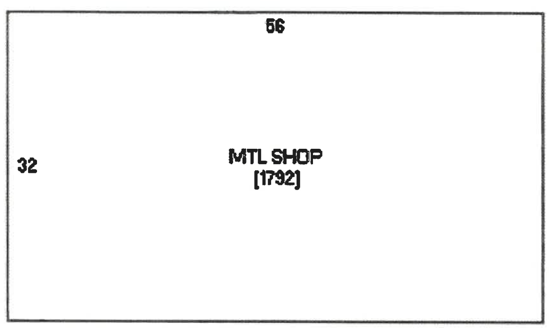
Adjustments

Heat - none	1,792	Low
Floor - no concrete (4"	1,792	Low

Bldg / Addn		Description	Units				Year								
	Bldg	O 713 —Shop													
	Pre	P 713 —Shop	1,792												
	V	Fronts/Doors													
		Incl. w/ Base													
	H	Electrical													
		Incl. w/ Base - 1	1,792												
	Adj	Heat - none - Low	1,792												
	Adj	Floor - no concrete (4" R'Conc) - Low	1,792												
	Ex	Door	2				2024								
		O.H. - Door - Power, 16 Ft Wide, 14 Ft High													

Page 61

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			$3,400	$0	$0	$0	$3,400
2023		Appr	Urban	Comm	$3,400	$0	$0	$0	$3,400
2022	VAI Import from 2022 file	Import			$1,900	$0	$0	$0	$1,900
2021	VAI Import from 2021 file.	Import			$1,900	$0	$0	$0	$1,900
2020	VAI Import from 2020 file	Import			$1,900	$0	$0	$0	$1,900
2019	VAI Import from 2019 file.	Import			$1,900	$0	$0	$0	$1,900
2018	VAI Import from file	Import			$1,700	$0	$0	$0	$1,700
2017	VAI Import from file	Import			$1,700	$0	$0	$0	$1,700



Sketch 1 of 1

Photo 1 of 1 02/07/2025

Finally, on the first page of his appeal (page 5 of this document), Mr. Gaugler states that there is an incorrect assessment of two acres. Those two acres are identified as "homestead" on the land valuation report (page 17 of this document). This classification was applied in accordance with Provision 7 of the North Dakota Office of State Tax Commissioner's guideline Property Tax Exemption of Farm Buildings and Other Improvements, which states:

> "A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial."

In Adams County, a two-acre homesite has been adopted as the standard "reasonable amount of land" associated with nonexempt rural improvements. When a building does not qualify for an agricultural exemption, two acres are removed from agricultural valuation and classified in the same manner as the building itself, either residential or commercial. This methodology is applied consistently throughout the county to ensure uniform and equitable assessment of similarly situated properties.

PROPERTY TAX EXEMPTION OF FARM BUILDINGS AND OTHER IMPROVEMENTS

General Provisions

1. Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant.

   The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit. If the unit contains less than 10 acres of land, the taxing authority, in determining whether the unit is a farm, must consider such things as the present use, the adaptability to use, and how similar type properties in the immediate area are classified for tax purposes.

   Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of a greenhouse.

2. A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.

3. Buildings and other improvements located on agricultural land in unplatted areas within the boundaries of an incorporated city are exempt, provided the buildings are used for agricultural purposes and are part of a farm plant.

4. A residence or other building located on platted land within the boundaries of an incorporated city or upon railroad operating property is not exempt as a farm building. An outlot (a lot included within the boundaries of an original or subdivision plat) is platted land.

* 5. A building located on platted land within an incorporated city is exempt if: (1) the building is used exclusively for the storage of harvested crops produced by the property owner or their direct relative;
   (2) the building is affixed to the platted land or; (3) the platted land was assessed as agricultural property prior to March 30, 1981.

6. Any building located on a farm and occupied or used by someone not engaged in farming is not exempt. (See number 9.)

7. A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial.

8. A vacant farm residence or building located on agricultural land is exempt, provided it was exempt as part of a farm plant or as a farm residence when it was last used. A vacant farm residence or building which was taxable because of a non-qualifying use should remain taxable until its active use has changed.

9. Buildings located on agricultural land used by a farmer to provide housing for that farmer's workers are exempt, provided they are used as part of a farm plant. (See number 6.)

10. Buildings and other improvements primarily used to feed chickens, turkeys or other poultry, cattle, pigs or other livestock are exempt if the enterprise is located on agricultural land.

    "Livestock" includes "nontraditional livestock", that is, any wildlife held in a cage, fence, enclosure, or other man-made means of confinement that limits its movement within definite boundaries, or an animal that is physically altered to limit movement and facilitate capture. [N.D.C.C. § 36-01-00.1].

NOTICE OF REAL ESTATE ASSESSMENT

Office of Tax Equalization, Adams County

GAUGLER, DAVID R.
227 WEST OWENS AVE
BISMARCK, ND 58501 1608

The following property is located in Adams County, District ID 21 - SOUTH FORK TWP

Parcel Number	Physical Address	Legal Description	True and Full Value Year 2025	True and Full Value Year 2026
09065000		NE1/4 (15-130-91)	88,709	132,996
09081000		E1/2SE1/4 (16-130-91)	38,618	28,815

Hearing Schedule

A property owner may appeal the assessor's valuation for the current year to the local board of equalization. The local board may increase or decrease an assessment upon the property owner's and the assessor's presentation of evidence to support the appeal.

If the property owner is not satisfied with the decision of the local board, the property owner may continue the appeal to the county board of equalization.

If the property owner is not satisfied with the decision of the county board, the final step is an appeal to the State Board of Equalization. The state board meets the second Tuesday in August, and may decrease an assessment only if the property owner has appealed to both the local and county boards of equalization.

The equalization boards will hold hearings as follows:

Board	Hearing location	Date	Time
Township/City Board of Equalization: SOUTH FORK TWP	ADAMS COUNTY COURTHOUSE--602 ADAMS AVE; HETTINGER	04/23/2026	6:15 PM
County Board of Equalization: ADAMS COUNTY	ADAMS COUNTY COURTHOUSE--602 ADAMS AVE; HETTINGER	06/04/2026	8:00 AM
State Board of Equalization: STATE OF NORTH DAKOTA	ND STATE CAPITOL--600 E BOULEVARD AVE BISMARCK ND	08/11/2026	8:30 AM

Name of assessment official	Email	Date	
KATIE ROSELAND		03/31/2026	
Mailing address	**Email**	**Telephone Number**	
602 ADAMS AVE; SUITE 201	kroseland@nd.gov	701-567-2990	
City		**State**	**ZIP Code**
HETTINGER		ND	58639