Staff Report for 2026 State Board of Equalization

File No.: 2026 – CASS – KINDRED – MLGC LLC **Prepared By:** Property Tax Division

County or City: CASS COUNTY

Appellant: MLGC, LLC

Type of Appeal: TELECOMMUNICATIONS LAND

Appeal Issue: Serkland Law Firm, on behalf of MLGC, LLC, is appealing the 2024 and 2025 value of $9,400 on parcel 04-0520-00010-000, located at 41 7th Ave S, Kindred, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

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600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
taxinfo@nd.gov
701-328-7088
www.tax.nd.gov

Appellant Information – State Board of Equalization

County or City:	Cass County
Appellant:	MLGC, LLC
Type of Appeal:	Centrally Assessed Property - Public Utility Property

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, and is subject to open records. 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:

Address: 221 7th Avenue S, Kindred, ND 58051
Township Name: Normanna
County: Cass
Parcel ID: 04-0520-00010-000
Legal Description: Lot: 1 Block: 1 MLGC ADDITION LT 1 BLK 1 **6-22-2 2 PLATTED FRM 04-0350-00010-000 & 04-0300-00923-02 0 PER PLAT DOC#1668387 FOR 2022

Appellant Contact Information:

Appellant Name: MLGC, LLC
Address: 301 Dewey Street, Enderlin, ND 58027-1153
Phone Number: 701.718.3333
Email Address: tkilde@mlgc.email

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No

Did you receive a notice of increase letter from the city/township? (choose all that apply)

☐ Prior to ☐ After Township/City Equalization Meeting
☒ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)

☐ Township/City ☒ County ☐ N/A

NDTax 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

***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.**

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

☐ Factual error, that is, a data collection or clerical error.
☐ Equity and uniformity claim of discriminatory level of assessment.
☐ Belief that the valuation is inaccurate.
☒ Exemption, classification, or assessment limitation.

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

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.

CASS COUNTY
GOVERNMENT

Finance Office

Telephone: 701-241-5600
Fax: 701-241-5728
SMB-FIN@casscountynd.gov

ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS

To: MLGC LLC
301 DEWEY ST
ENDERLIN, ND 58027-1153

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	**Years Not Assessed**	**True & Full Valuation**
04-0520-00010-000 Lot 1 Block 1 MLGC Addition	2024 & 2025	$16,600 Total True & Full Value Reason for increase: ***Add Value/ Remove Exemption***

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, before 10:00 AM, on the 20th day of April, 2026, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above.

The assessment of the above described property as made by me will be reviewed and equalized by the Board of County Commissioners at their next regular meeting to be held on 20th day of April, 2026 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will be mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Cass County Tax Equalization Office at 701-241-5616.

Given under my hand and seal this 7th day of April 2026.

Sarah Heinle

Sarah Heinle
Cass County Finance Director

CASS COUNTY
GOVERNMENT

Equalization Department
701-241-5616
assessor@casscountynd.gov

June 22, 2026

MLGC LLC
301 DEWEY ST
ENDERLIN, ND 58027-1153

RE: 2024/2025 Omitted Assessments on Parcel 04-0520-00010-000

Dear MLGC LLC:

The above-referenced item will be brought before the Cass County Commission at their next session at 3:30PM on July 6th, 2026. After review of the property, the following changes have been made to the equalized value:

> A review of the acreage revealed that a portion of the land in question was being used for the storage of telecommunications equipment and/or materials. The value of these acres was removed from the total true and full value of the parcel, resulting in a final value of **$9,400** to be used as the equalized value for both tax years 2024 and 2025.

This adjustment was made as a result of an appeal filed on a previously noticed omitted assessment (enclosed) which was brought before the Cass County Commission on April 20th, 2026. If you are not satisfied with the findings of this review, you are entitled to voice any outstanding concerns with the Commission at the time of this meeting in accordance with NDCC § 57-14-04.

Sincerely,

Matt Stanger
Director of Equalization

CASS COUNTY
GOVERNMENT

Finance Office

Telephone: 701-241-5600
Fax: 701-241-5728
SMB-FIN@casscountynd.gov

ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS

To: MLGC LLC
301 DEWEY ST
ENDERLIN, ND 58027-1153

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	Years Not Assessed	True & Full Valuation
04-0520-00010-000 Lot 1 Block 1 MLGC Addition	2024 & 2025	$16,600 Total True & Full Value Reason for increase: ***Add Value/ Remove Exemption***

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, before 10:00 AM, on the 20th day of April, 2026, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above.

The assessment of the above described property as made by me will be reviewed and equalized by the Board of County Commissioners at their next regular meeting to be held on 20th day of April, 2026 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will be mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Cass County Tax Equalization Office at 701-241-5616.

Given under my hand and seal this 7th day of April 2026.

Sarah Heinle

Sarah Heinle
Cass County Finance Director

Berly D. Nelson
Peter W. Zuger**
Kasey D. McNary
Ian R. McLean
James R. Maring***
William B. Wischer
Alissa R. Farol Czapiewski*
Ana A. Neir*
Elijah P. Hartsell
Michael C. Studer

SERKLAND
LAW FIRM
SINCE 1888

Jack G. Marcil, Of Counsel
Ronald H. McLean, Of Counsel
Roger J. Minch, Of Counsel
**Timothy G. Richard, Of Counsel

Samantha J. Larson-Frobig, Office Manager

Chester J. Serkland (1909-1996)

Licensed in North Dakota & Minnesota
*Licensed Only in North Dakota
**Also Licensed in South Dakota
***Also Licensed in Arizona

July 31, 2026

VIA E-MAIL ONLY
propertytax@nd.gov

The Office of State Tax Commissioner
Attn: Property Tax, Dept. 127
600 E Boulevard Avenue
Bismarck, ND 58505-0599

RE: Detailed Explanation for Appeal to State Board of Equalization

To whom it may concern:

I. Introduction

My office represents MLGC, LLC ("MLGC"). MLGC appeals the Cass County Board of Commissioner's decision, recommended by Cass County Board of Equalization, to subject a portion of its real property located in Kindred, North Dakota, to *ad valorem* property taxation.

MLGC is a North Dakota telecommunications carrier subject to the gross receipts tax imposed under North Dakota Century Code chapter 57-34. Because telecommunications carriers are taxed under a separate statutory scheme in lieu of property taxes, MLGC is exempt from the property tax assessment the County seeks to impose. This appeal presents a question of statutory interpretation that has not previously been addressed by any North Dakota court.

II. Evidence Deemed Necessary for Appeal

- **Enclosure 1** – Assessment Notice to Property Owner_4.7.2026
- **Enclosure 2** – MLGC Objection Letter and Documentation_4.17.2026
- **Enclosure 3** – Regular Meeting – April 20 2026 – Minutes
- **Enclosure 4** – MLGC LLC Tax Assessment Email Correspondence
- **Enclosure 5** – Cass County Final Equalized Value Letter_6.22.2026
- **Enclosure 6** – Regular Meeting – Jul 06 2026 – Agenda.
- **Enclosure 7** – Director of Equalization Reduction Memo_6.22.2026
- **Enclosure 8** – Regular Meeting – Jul 06 2026 – Minutes

- **Enclosure 9** – MLGC Fiber Optic Infrastructure (*Confidential*)
- **Enclosure 10** – Ottis Farms Weed Control Letter_4.20.2026
- **Enclosure 11** – HB1068 Legislative History
- **Enclosure 12** – Property Report

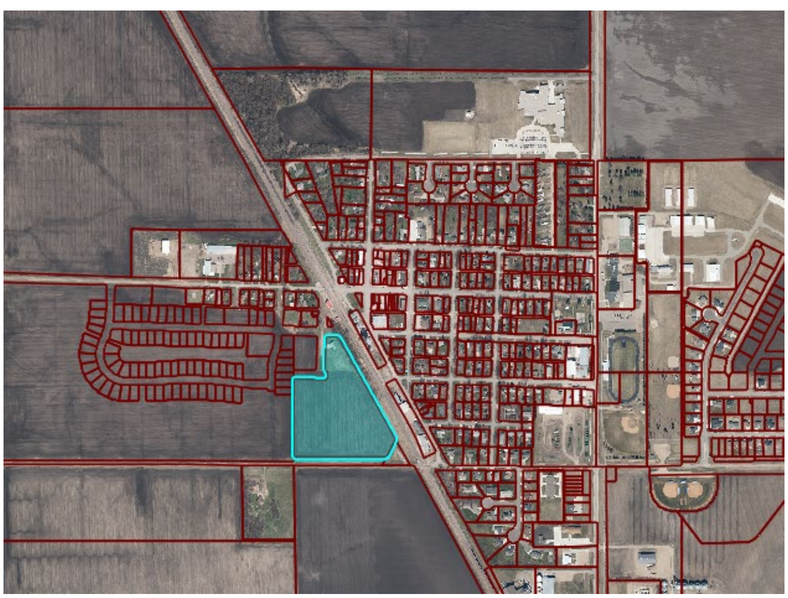
III. Issue on Appeal

The issue before the State Board of Equalization is whether approximately seven acres of MLGC's property are subject to property taxation despite N.D.C.C. § 57-34-11, which provides that the gross receipts tax imposed under chapter 57-34 is "in lieu of ***all*** real and personal property taxes levied by the state or any of its political subdivisions upon real or personal property to the extent the property is directly used by the telecommunications carrier in its telecommunications operations." (emphasis added).

MLGC respectfully submits that the Cass County Board of Equalization's determination is legally and factually incorrect, and MLGC appeals to the State Board of Equalization to review the matter and direct the Cass County Board of Equalization to reverse the assessment, determine that the subject property qualifies for exemption under NDCC § 57-34-11.

IV. Background

MLGC is a registered telecommunications carrier operating in North Dakota and is regulated by both the Federal Communications Commission (FCC) and the State of North Dakota. It has owned property located at 221 7th Avenue S, Kindred, ND 58051 (Parcel ID 04-0520-00010-000) (the "Property") since the early 2000s, and the Property has consistently been treated as exempt from local property taxation under chapter 57-34.



On April 7, 2026, the Cass County Board of Equalization notified MLGC that a portion of the Property would be placed on the county tax rolls as omitted property.

To: MLGC LLC
301 DEWEY ST
ENDERLIN, ND 58027-1153

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	**Years Not Assessed**	**True & Full Valuation**
04-0520-00010-000	2024 & 2025	$16,600 Total True & Full Value
Lot 1 Block 1		Reason for increase: ***Add Value/***
MLGC Addition		***Remove Exemption***

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, before 10:00 AM, on the 20th day of April, 2026, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above.

The assessment of the above described property as made by me will be reviewed and equalized by the Board of County Commissioners at their next regular meeting to be held on 20th day of April, 2026 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will be mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Cass County Tax Equalization Office at 701-241-5616.

Given under my hand and seal this 7th day of April 2026.

Sarah Heinle

Sarah Heinle
Cass County Finance Director

See **<u>Enclosure 1</u>** – Assessment Notice to Property Owner_4.7.2026.

On April 17, MLGC timely appealed the equalization assessment. *See* **<u>Enclosure 2</u>** – MLGC Objection Letter and Documentation_4.17.2026. On April 20, 2026, the issue came before the Cass County Board of Commissioners for approval of the omitted assessment. *See* **<u>Enclosure 3</u>** – Regular Meeting – April 20 2026 – Minutes. The meeting minutes reflect that the Cass County Director of Tax Equalization, Matthew Stanger,

> [Stanger] explained that the omitted assessments were the result of a software issue affecting properties with outdated exemptions. He stated that the MLGC LLC property, located in the City of Kindred, had previously been classified as exempt when owned by a governing body, and that exemption was not removed when ownership changed. Mr. Stanger said the property is now owned by a centrally assessed telecommunications entity subject to gross receipts tax, which applies only to property directly used for telecommunications purposes. He stated that

based on available imagery, a portion of the land appeared to be used for agricultural purposes, and therefore agricultural values were applied for tax years 2024 and 2025.

The County did not perform a physical inspection of the property before making its determination. Instead, its assessment relied entirely upon satellite imagery depicting crops being grown on a portion of the land.

Correspondence with Mr. Stanger following that meeting indicated that the Cass County Board of Equalization considered the matter an issue of statutory interpretation:

From: Stanger, Matthew <StangerM@casscountynd.gov>
Sent: Monday, May 11, 2026 7:28 PM
To: James Maring <jmaring@serklandlaw.com>
Cc: Karen Davis <kdavis@serklandlaw.com>; Naumann, Katherine <NaumannK@casscountynd.gov>; Heinle, Sarah <HeinleS@casscountynd.gov>
Subject: RE: MLGC LLC Tax Assessment

Hi Jim,

Thanks for reaching out. This matter is currently tabled, as your client expressed a desire to discuss the issue with you before proceeding further.

I believe we have all the information we need regarding this issue, but our understanding of the situation is as follows:

- MLGC LLC pays a gross receipts PILOT per NDCC 57-34 as a telecommunications carrier
- This PILOT covers all taxes levied against real property to the extent that it is directly used as part of the telecommunications operations (57-34-11)
- A portion of the land was cropped by a local farmer
- This same land is planned for a future development, but is not currently in use for telecommunications

Based on that information, the acreage that was planted was assessed as agricultural for 2024, 2025 and 2026. If both parties are in agreement about those facts as stated, this omitted assessment would be added to the tax rolls for the years listed and taxes would be owed for 2024 and 2025.

Please let me know if any part of that looks incorrect, or if there are any other questions you have regarding the issue.

Thank you,

Matt Stanger
Director of Equalization

(701) 241-5616
cass.northdakotaassessors.com

[remainder of page left intentionally blank]

From: Stanger, Matthew <StangerM@casscountynd.gov>
Sent: Thursday, June 4, 2026 2:22 PM
To: James Maring <jmaring@serklandlaw.com>
Cc: Karen Davis <kdavis@serklandlaw.com>; Naumann, Katherine <NaumannK@casscountynd.gov>; Heinle, Sarah <HeinleS@casscountynd.gov>
Subject: RE: MLGC LLC Tax Assessment

Hi Jim,

"Use" in this context refers the primary utilization of the property. I can see that a portion of the acreage in question is being used for storage of telecommunications equipment. However, there are seven acres that quite clearly were used to produce an agricultural commodity – 2024 and 2025 NAIP imagery included below. Per NDCC § 57-34-11, which has been the focal point of this issue, the burden is on your end to prove the property in question is "directly used by the telecommunications carrier in its telecommunications operations."

I will update our record to reflect that only seven acres have been used for agricultural purpose, which will decrease the value for 2024 and 2025 to **$9,400** based on the underlying soil type I229A.

If you can provide actual evidence that these seven acres were both being cropped and serving a telecommunications purpose, we can have that conversation at that time. Barring that, this omitted assessment will be equalized and added to the assessment rolls at the Commission meeting on **July 6th**. You or your client may express to the Commission at that time why you feel the valuation is inaccurate, but outside of that your appeals process would be through district court.

2025:

2024:

See **<u>Enclosure 4</u>** – MLGC LLC Tax Assessment Email Correspondence

Following this conferral, on June 22, 2026, Cass County Board of Equalization reduced, but did not eliminate, the assessed acreage. *See* **Enclosure 5** – Cass County Final Equalized Value Letter_6.22.2026. In this June 22, 2026 letter, the County Board of Equalization ultimately valued the disputed portion of the property at approximately $9,400, and recommended that the Cass County Board of Commissioners approve the omitted assessment during its July 6, 2026 meeting.

The matter was therefore placed back on the Cass County Commission agenda for July 6, 2026. *See* **Enclosure 6** – Regular Meeting – Jul 06 2026 – Agenda. A reduction memo was submitted by Mr. Stanger prior to the meeting and requested the County Board to accept the proposed value to be added to the 2024 and 2025 tax rolls. *See* **Enclosure 7** – Director of Equalization Reduction Memo_6.22.2026. The matter, however, was mistakenly put on the consent agenda by Mr. Stanger.

On July 6, 2026, MLGC maintained its opposition at the meeting but was given only a brief period of presentation following the commission's approval of the matter on the consent agenda given Mr. Stanger's error. *See* https://www.youtube.com/watch?v=vf7iG2EvJDk (July 6, 2026 meeting recording); *and see* **Enclosure 8** – Regular Meeting – Jul 06 2026 – Minutes.

The County maintained its approval of the assessment as a consent item and no additional motion was made. MLGC exhausted the local administrative appeal process for centrally assessed properties and now seeks review before the State Board of Equalization.

V. The County's Position

The Cass County Board of Equalization's position is that the disputed acreage is not "directly used" in telecommunications operations because aerial photographs show crops being grown on the property. According to the County, only those portions of property that are actively and exclusively utilized for telecommunications equipment qualify for the exemption provided by NDCC § 57-34-11.

The County therefore concluded that the approximately seven-acre area should be separately assessed for ad valorem taxation. This position was incorrectly adopted by the Cass County Board of Commissioners at it July 6, 2026 meeting.

VI. MLGC's Position

MLGC respectfully disagrees for two independent reasons, which provide the basis for this appeal.

1. **The disputed property is directly used in telecommunications operations.**

   First, the factual premise underlying the County's assessment is incorrect. The disputed acreage is part of MLGC's operational telecommunications facility. Fiber optic infrastructure extends beneath substantial portions of the property, infrastructure that cannot be observed through aerial photography. *See* **Enclosure 9** – Fiber Optic Infrastructure. The County never inspected the property to determine the existence or extent of this infrastructure before issuing its assessment.

   Additionally, the fact that crops were previously grown on portions of the property does not transform the property's primary function. The agricultural activity was not conducted as a commercial farming enterprise. Rather, the land was planted for weed control and maintenance while the property remained available for present and future telecommunications operations. MLGC has documentation confirming that neither it nor the farmer expected to realize a profit from the agricultural use. *See* **Enclosure 10** – Ottis Farms Weed Control Letter_4.20.2026.

Moreover, the disputed acreage is currently planted to grass pending construction of MLGC's future corporate office. Thus, the property continues to serve an operational telecommunications purpose and remains part of MLGC's telecommunications facilities.

Satellite imagery captures only isolated moments in time. It cannot reveal underground telecommunications infrastructure, temporary equipment storage, ongoing construction activity, or the manner in which telecommunications companies manage and preserve land for future system expansion. Accordingly, aerial imagery alone cannot accurately determine whether property is "directly used" in telecommunications operations.

For these reasons, the factual basis supporting the County's assessment is incomplete and does not accurately reflect the property's actual use.

2. **The County's interpretation of N.D.C.C. § 57-34-11 is inconsistent with the statute and its legislative history.**

Even assuming portions of the property have incidental non-telecommunications uses, MLGC submits that the County's interpretation of chapter 57-34 is inconsistent with the Legislature's intent. *See* **Enclosure 11** – HB1068 Legislative History.

North Dakota Century Code chapter 57-34 created a gross receipts tax on telecommunications carriers which, prior to 1997, only applied to "telecommunications cooperatives" and not private telecommunication businesses. *See* **Enclosure 11** – HB1068 Legislative History, pp. 46-49. The enactment of Chapter 57-34 changed that and applied that taxation method to all telecommunications organizations – for-profit business and cooperatives were no longer distinguished. Under this chapter, instead of relying solely on traditional property taxes for certain telecommunications operations, the chapter taxes the carrier's business activity based on its adjusted gross receipts.

Thus, N.D.C.C. chapter 57-34 fundamentally changed the taxation of telecommunications carriers by replacing traditional property taxation with a gross receipts tax imposed upon telecommunications business activity.

The North Dakota Legislature enacted this system so telecommunications companies would be taxed through a statewide gross receipts tax rather than through local property taxation.

Although North Dakota has no case law interpreting N.D.C.C. § 57-34-11, the available legislative history consistently demonstrates that the Legislature understood chapter 57-34 to remove telecommunications companies from the traditional property tax system.

For example, the fiscal notes prepared by the Office of State Tax Commissioner repeatedly summarized House Bill 1068 by stating: "HB 1068... exempts all property of telecommunications companies from property tax, imposes a 2½ percent gross receipts tax . . ." *See* **Enclosure 11** – HB1068 Legislative History, pp. 18-23.

FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: ________________ Amendment to: Eng. HB 1068

Requested by Legislative Council Date of Request: 4-8-97

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities. and school districts.

Narrative: HB 1068, if enacted as recommended by the conference committee, exempts all property of telecommunications companies from property tax. It imposes a 2½ percent gross receipts tax, and allocates $8.4 million to the political subdivisions on the basis of revenues received from taxes paid by telecommunications companies in 1997. If revenues from the gross receipts tax are less than $8.4 million per year, the difference is appropriated from the state general fund. The state general fund expenditures would increase by approximately $582,000 per year, because projected revenues from the gross receipts tax, based on information from companies presently having a reporting requirement, are less than $8.4 per year. Gross receipts taxes from resellers (e.g. MCI and more than 200 other resellers, hotels, hospitals, etc.) and from the growth in the usage of cellular phones are not included in the estimate of fiscal impact, because the information is not available. The negative impact to the state general fund will be reduced by the amount of gross receipts tax that will be received from resellers and growth in the cellular phone industry

2. State fiscal effect in dollar amounts:

	1995-97 Biennium		1997-99 Biennium		1999-2001 Biennium	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
Revenues				$7.818M		$15.636M
Expenditures			$0.582M		$1.164M	

See **Enclosure 11** – HB1068 Legislative History, p. 18.

That description appears repeatedly throughout the legislative materials. Why this matters is because if the Legislature intended a mixed-use allocation requiring assessors to determine what percentage of each building or portion of real estate was used for telecommunications purposes, one would expect the fiscal notes to mention a partial exemption or apportionment.

Instead, the repeated description is "exempts ***all*** property." This is reflected in the enacted statutory language:

> *The taxes imposed by this chapter are taxes upon the privilege of doing business in this state and are in lieu of **all** real and personal property taxes levied by the state or any of its political subdivisions upon real or personal property to the extent the property is directly used by the telecommunications carrier in its telecommunications operation.*

See N.D. CENT. CODE § 57-34-11.

At the time HB1068 was introduced, it seemed the Legislature expected that they were going to lose all property tax revenue from telecommunication companies as a result of the change in taxation method chapter 57-34 proposed.

Certain representatives discussed whether political subdivisions would be made whole through the new allocation formula proposed in chapter 57-34, not by saying some telecommunication business property would remain taxable.

Indeed, the Office of the State Tax Commissioner itself ran calculations for the Legislature in connection with HB 1068:

STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
STATE CAPITOL, 600 E. BOULEVARD AVE., BISMARCK, NORTH DAKOTA 58505-0599

701-328-2770 FAX 701-328-3700 TDD 701-328-2778

Rick Clayburgh
COMMISSIONER

MEMORANDUM

TO: Senator Herbert Urlacher

FROM: Marcy Dickerson, Utility Tax Appraiser

DATE: March 4, 1997

SUBJECT: House Bill 1068

The fiscal note for House Bill 1068 was based on calculations using an estimate of 1996 ad valorem telecommunications taxes, because actual figures were not available at that time. We now have actual 1996 figures for all but two counties, and for those two counties I have used the 1995 taxes in the new calculations.

Total 1996 telecommunications taxes are less than $8,000,000. Therefore, the $8,400,000 per year appropriation in House Bill 1068 would be more than sufficient.

The present language in Section 11 of the engrossed bill resolves the former allocation problem at the county level and allows the school districts to receive their proportionate share of the appropriation.

See **<u>Enclosure 11</u>** – HB1068 Legislative History, p. 65.

[remainder of page left intentionally blank]

These calculations contemplated how the tax allocation would shift from the previous *ad valorem* property taxes imposed on telecom carries pre-1997 to relying solely on the gross receipts taxes from telecom carriers once HB1068 went into effect:

HB1068 Sheet D 04-Mar-97

/e: 1996 data not available for Barnes and LaMoure Counties so 1995 figures have been used.

1996 ad valorem telecommunications taxes levied		7,168,084	
1996 telecommunications gross receipts tax		794,814	
Total 1996 telecommunications taxes			**7,962,898**
Biennium (estimated at twice 1996)			**15,925,796**
	Percent of total ad valorem		
1996 ad valorem taxes levied by:			
State medical center	0.23%		
School districts	54.82%		
Counties	24.48%		
Cities	13.17%		
	92.70%		
Total telecommunications tax allocated:	One year	Biennium:	Percent of total
State medical center	18,675	37,350	0.23%
School dists. (incl. 100% of gross receipts tax)	4,724,358	9,448,716	59.33%
Counties	1,754,747	3,509,494	22.04%
Cities	944,037	1,888,074	11.86%
Subtotal	7,441,817	14,883,634	93.46%
Other districts	521,081	1,042,162	6.54%
Total	7,962,898	15,925,796	100.00%
Estimated amount to be raised by new 2 1/2 % gross receipts tax - one year			7,875,000
Estimated amount to be raised by new gross receipts tax - biennium			**15,750,000**
propriated amount - biennium:			16,800,000
ss amount raised by 2 1/2 % tax			(15,750,000)
Amount needed from state general fund for all taxing districts			1,050,000
Distribution of amount appropriated.			
Estimated state medical center portion	0.23%	38,640	
Estimated school district portion	59.33%	9,967,440	
Estimated county portion	22.04%	3,702,720	
Estimated city portion	11.86%	1,992,480	
Subtotal these district types	93.46%	15,701,280	
Other districts	6.54%	1,098,720	
Total	100.00%	16,800,000	
Net changes:			
State general fund	(1,050,000)		
State medical center	1,290		
School districts	518,724		
Counties	193,226		
Cities	104,406		
Other districts	56,558		
	-5%	Estimate	+5%
Two-year			
	(997,500)	(1,050,000)	(1,102,500)
	1,226	1,290	1,355
	492,788	518,724	544,660
	183,565	193,226	202,887
	99,186	104,406	109,626
	53,730	56,558	59,386
One-year			
	(498,750)	(525,000)	(551,250)
	613	645	678
	246,394	259,362	272,330
	91,783	96,613	101,444
	49,593	52,203	54,813
	26,865	28,279	29,693

So, the Legislature appeared to discuss the taxation method in chapter 57-34 as essentially acting as a replacement in revenue for what would be lost in property tax revenue.

Significantly, none of the legislative history discusses a parcel-by-parcel allocation of taxable and exempt property, nor does it suggest county assessors would divide telecommunications facilities into taxable and exempt portions based upon varying uses occurring on the same parcel. Instead, legislative discussion focused upon ***replacing*** lost property tax revenues through allocation of the new gross receipts tax, reflecting an expectation that telecommunications property generally would no longer be subject to local property taxation.

The County's interpretation creates practical and legal difficulties the Legislature does not appear to have intended.

If adopted, county assessors could continually subdivide telecommunications properties and assess any portion they subjectively conclude is not being sufficiently "directly used" telecommunications purposes with essentially no limit. Nothing would prevent local governing bodies from carving out small chunks of land on telecommunications properties to obtain additional financial benefit.

Such an interpretation would effectively impose both gross receipts taxes and local property taxes upon telecommunications carriers, undermining the purpose of the "in lieu of" taxation system established by chapter 57-34.

VII. Procedural Concerns

MLGC also notes that its appeal with the Cass County Board of Equalization received limited consideration. When the matter returned to the Cass County Board of Commissioners meeting on July 6, 2026, it was mistakenly placed on the consent agenda. Although MLGC was ultimately permitted to address the Commission after approval of the consent agenda, its presentation occurred only because the placement was acknowledged to have been an error. Mr. Stanger himself acknowledged to be the one who made this error at the meeting.

However, the issue had already been approved on the consent agenda before MLGC had the opportunity to present its position. Thus, the local appeal proceeded without the benefit of the full hearing ordinarily afforded contested tax matters.

VIII. Relief Requested

MLGC respectfully requests that the State Board of Equalization reverse the Cass County Board of Equalization's assessment and determine that the Property qualifies for exemption under N.D.C.C. § 57-34-11.

Specifically, MLGC requests that the Board conclude:

1. The disputed acreage is directly used in MLGC's telecommunications operations and therefore falls within the exemption provided by N.D.C.C. § 57-34-11;
2. Alternatively, chapter 57-34, when interpreted in light of its statutory text and legislative history, exempts MLGC's property from all local ad valorem taxation under the Legislature's "in lieu of" taxation system; and
3. Vacate the Cass County Board of Commissioners adoption of the Cass County Board of Equalization omitted property assessment.

Sincerely,

SERKLAND LAW FIRM

Michael C. Studer
mstuder@serklandlaw.com

on behalf of MLGC, LLC

From:	Stanger, Matthew
To:	Michael Studer
Cc:	James Maring; Karen Davis; Tyler Kilde; Kaushagen, Taylor; Heinle, Sarah
Subject:	RE: Cass County Commission Meeting Follow-Up Regarding MLGC, LLC Omitted Property Assessment
Date:	Tuesday, July 7, 2026 2:51:01 PM
Attachments:	image002.png

Good afternoon Michael,

Apologies again for the confusion yesterday. The equalization of the omitted assessment was approved as a consent item, but after hearing your concerns during the regular session, the commission did not rescind or amend their determination.

The reason for this, which I may not have properly explained at the podium, is that the appeal process for omitted assessments is informal. Omitted assessments are handled by the Board of Equalization, and so long as the board is of the opinion that the assessed value is fair and equitable, the value is added to the assessment roll. Once that value has been added, a property owner may pursue a more formal review through the abatement process. The biggest difference between the two processes is that once the abatement process is complete, if the commission determines to reject any part of the abatement, the property owner receives a determination letter stating the commission's reasoning for the determination. This determination can then be appealed through district court.

That October date voiced by the commission was an estimated timeline to pursue the abatement process. In reality, you have until November 1 of the year following the year in which the taxes become delinquent to file for abatement.

Applications for abatement should be filed with the Cass County Finance Department as described in NDCC § 57-23-05. From there, the following timeline takes place:

- Within 10 days of filing, the abatement is forwarded to the city auditor of Kindred, who will issue a hearing notice to the property owner.
- Within 60 days of the date of notice, a hearing will be held before the city council. You will have the opportunity at this hearing to provide your evidence to the city council and their local assessor, who will then make a recommendation to the county commission.
    - Of note – you may waive your review at the city level in writing per NDCC § 57-23-06(1). Since I serve as the local assessor for City of Kindred, I would be performing the assessment review at both levels; however, if you would prefer the city council issue a recommendation to the commission before a final determination is made by the county, you may want to proceed at the city level.
- At the next regular session of the county commission following either a waiver of city review or receipt of the city's recommendation, you may present your evidence to the county commission.
- The commission will issue a determination, and you will receive a letter with the

From:	James Maring
To:	Stanger, Matthew
Cc:	Karen Davis; Naumann, Katherine; Heinle, Sarah
Subject:	RE: MLGC LLC Tax Assessment
Date:	Thursday, June 4, 2026 3:12:35 PM
Attachments:	image001.png image004.png image005.png image006.png

CAUTION: EXTERNAL EMAIL

Matt,

Thanks for the quick response.

I will discuss this with my client, and we will decide how we want to proceed.

Thanks,

Jim

James R. Maring
Serkland Law Firm
10 Roberts St.
Fargo, ND 58102
Ph: 701.232-8957
Fax: 701.237.4049
jmaring@serklandlaw.com

From: Stanger, Matthew <StangerM@casscountynd.gov>
Sent: Thursday, June 4, 2026 2:22 PM
To: James Maring <jmaring@serklandlaw.com>
Cc: Karen Davis <kdavis@serklandlaw.com>; Naumann, Katherine <NaumannK@casscountynd.gov>; Heinle, Sarah <HeinleS@casscountynd.gov>
Subject: RE: MLGC LLC Tax Assessment

Hi Jim,

"Use" in this context refers the primary utilization of the property. I can see that a portion of the acreage in question is being used for storage of telecommunications equipment. However, there are seven acres that quite clearly were used to produce an agricultural commodity – 2024 and 2025 NAIP imagery included below. Per NDCC § 57-34-11, which has been the focal point of this issue, the burden is on your end to prove the property in question is "directly used by the telecommunications carrier in its telecommunications operations."

I will update our record to reflect that only seven acres have been used for agricultural

CASS COUNTY
GOVERNMENT

Equalization Department
701-241-5616
assessor@casscountynd.gov

MEMO

TO: County Commission

FROM: Matt Stanger
Director of Equalization

DATE: June 22, 2026

SUBJECT: Omitted Assessment for 04-0520-00010-000 for MLGC LLC

The omitted assessments for 2024 and 2025 for parcel 04-0520-00010-000, owned by MLGC LLC, were previously reviewed by the Commission on April 20, 2026, and tabled until further discussions could be held with the property owner.

Following those discussions and further review by the county assessor, it was determined that the proposed value of the omitted agricultural property exceeded the true and full value of the acreage determined to have an agricultural use. Based on these findings, the Director of Equalization is recommending that the equalized value for years 2024 and 2025 for this property be adjusted as follows:

Original Assessed Value for 2024 and 2025: $16,600 (each year)
Corrected Assessed Value for 2024 and 2025: $9,400 (each year)

Suggested Motion:
Accept the proposed value as recommended by the Director of Equalization to be added to the 2024 and 2025 tax rolls.

CASS COUNTY
GOVERNMENT

Finance Office

Telephone: 701-241-5600
Fax: 701-241-5728
SMB-FIN@casscountynd.gov

ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS

To: MLGC LLC
301 DEWEY ST
ENDERLIN, ND 58027-1153

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	**Years Not Assessed**	**True & Full Valuation**
04-0520-00010-000	2024 & 2025	$16,600 Total True & Full Value
Lot 1 Block 1		Reason for increase: ***Add Value/***
MLGC Addition		***Remove Exemption***

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, before 10:00 AM, on the 20th day of April, 2026, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above.

The assessment of the above described property as made by me will be reviewed and equalized by the Board of County Commissioners at their next regular meeting to be held on 20th day of April, 2026 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will be mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Cass County Tax Equalization Office at 701-241-5616.

Given under my hand and seal this 7th day of April 2026.

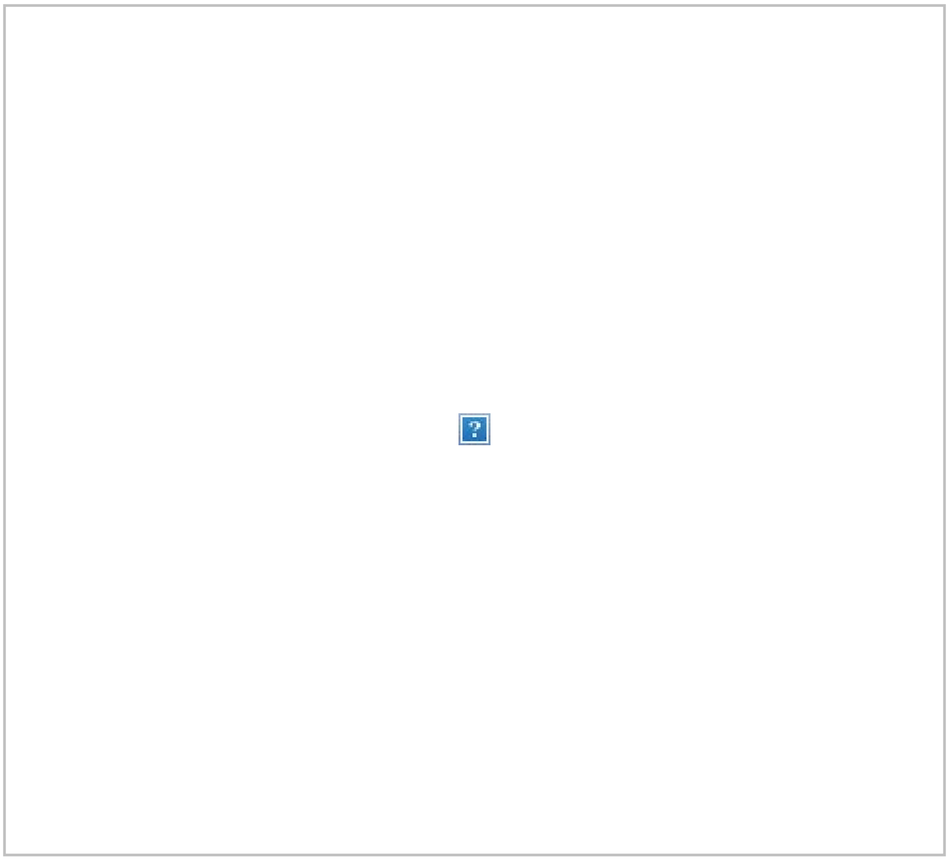
Sarah Heinle

Sarah Heinle
Cass County Finance Director

purpose, which will decrease the value for 2024 and 2025 to **$9,400** based on the underlying soil type I229A.

If you can provide actual evidence that these seven acres were both being cropped and serving a telecommunications purpose, we can have that conversation at that time. Barring that, this omitted assessment will be equalized and added to the assessment rolls at the Commission meeting on **July 6th**. You or your client may express to the Commission at that time why you feel the valuation is inaccurate, but outside of that your appeals process would be through district court.

2025:



2024:

Matthew,

Please let me know if you have any questions. Thank you,

Matt Stanger
Director of Equalization

(701) 241-5616
cass.northdakotaassessors.com

From: James Maring <jmaring@serklandlaw.com>
Sent: Thursday, June 4, 2026 11:32 AM
To: Stanger, Matthew <StangerM@casscountynd.gov>
Cc: Karen Davis <kdavis@serklandlaw.com>; Naumann, Katherine <NaumannK@casscountynd.gov>; Heinle, Sarah <HeinleS@casscountynd.gov>
Subject: RE: MLGC LLC Tax Assessment

Matthew,

Sorry for the delay in getting back to you on this.

My client disagrees with your position that the acreage at issue is being "used" for raising agricultural crops.

My client also disagrees that the land is not currently being "used" for telecommunications.

It seems the central question here is what the term "used" means for purposes of making these determinations.

What are my client's appeal rights and/or next steps regarding this determination before it becomes final?

Thanks,

Jim

James R. Maring
Serkland Law Firm
10 Roberts St.
Fargo, ND 58102
Ph: 701.232-8957
Fax: 701.237.4049
jmaring@serklandlaw.com

From: Stanger, Matthew <StangerM@casscountynd.gov>
Sent: Monday, May 11, 2026 7:28 PM
To: James Maring <jmaring@serklandlaw.com>
Cc: Karen Davis <kdavis@serklandlaw.com>; Naumann, Katherine <NaumannK@casscountynd.gov>; Heinle, Sarah <HeinleS@casscountynd.gov>
Subject: RE: MLGC LLC Tax Assessment

Hi Jim,

Thanks for reaching out. This matter is currently tabled, as your client expressed a desire to discuss the issue with you before proceeding further.

I believe we have all the information we need regarding this issue, but our understanding of the situation is as follows:

- MLGC LLC pays a gross receipts PILOT per NDCC 57-34 as a telecommunications carrier
- This PILOT covers all taxes levied against real property to the extent that it is directly used as part of the telecommunications operations (57-34-11)

- A portion of the land was cropped by a local farmer
- This same land is planned for a future development, but is not currently in use for telecommunications

Based on that information, the acreage that was planted was assessed as agricultural for 2024, 2025 and 2026. If both parties are in agreement about those facts as stated, this omitted assessment would be added to the tax rolls for the years listed and taxes would be owed for 2024 and 2025.

Please let me know if any part of that looks incorrect, or if there are any other questions you have regarding the issue.

Thank you,

Matt Stanger
Director of Equalization

(701) 241-5616
cass.northdakotaassessors.com

From: James Maring <jmaring@serklandlaw.com>
Sent: Monday, May 11, 2026 4:28 PM
To: Stanger, Matthew <StangerM@casscountynd.gov>
Cc: Karen Davis <kdavis@serklandlaw.com>
Subject: MLGC LLC Tax Assessment

CAUTION: EXTERNAL EMAIL

Mr. Stranger,

This office is corporate counsel for MLGC LLC.

Our client has recently received an Assessment Notice (attached) essentially removing it from "exempt" status as a Telecommunications Carrier under NDCC Section 57-34-11. Our client timely objected to this Assessment Notice at the Board of County Commissioners regular meeting held on April 20, 2026. The objection Letter and Documentation Letter is also attached.

It is my client's understanding the Cass County Commission tabled the issue. The purpose of this correspondence to inquire about the status of this matter, and to see if there is anything further my client can provide your office to get this resolved.

Please let me know if you would like to set up a phone call to discuss.

Thanks,

Jim

James R. Maring
Serkland Law Firm
10 Roberts St.
Fargo, ND 58102
Ph: 701.232-8957
Fax: 701.237.4049
jmaring@serklandlaw.com

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commission’s determination and information regarding further appeal.

NDCC requires that the premises be open to inspection as part of the abatement proceedings; however, I don’t believe a physical site visit is going to give me additional information regarding the land use for 2024 or 2025. Instead, if you can submit to me your evidence of underground infrastructure, I can use that to evaluate if our determination of use (or the boundary of said use) is correct.

Please let me know if you have any questions. Thank you,

CASS COUNTY GOVERNMENT

Matt Stanger
Director of Equalization

(701) 241-5616
cass.northdakotaassessors.com

From: Michael Studer <mstuder@serklandlaw.com>
Sent: Tuesday, July 7, 2026 1:06 PM
To: Stanger, Matthew <StangerM@casscountynd.gov>
Cc: James Maring <jmaring@serklandlaw.com>; Karen Davis <kdavis@serklandlaw.com>; Tyler Kilde <tkilde@mlgc.email>
Subject: Cass County Commission Meeting Follow-Up Regarding MLGC, LLC Omitted Property Assessment
Importance: High

CAUTION: EXTERNAL EMAIL

Good afternoon Matt,

I wanted to follow up regarding yesterday's Cass County Commission meeting and make sure I understand where things stand procedurally.

The equalization department’s motion to approve the omitted assessment was inadvertently included on the Commission’s consent agenda rather than the regular agenda. As I understand it, the Commission approved the consent agenda without a formal presentation on the matter. However, following the brief discussion that occurred later during the meeting, it was my understanding that the issue would instead be tabled until the Commission's October meeting to allow MLGC an opportunity to provide additional information regarding the underground telecommunications infrastructure located on the property.
Is that your understanding as well?

I ask because, if the Commission's action on the consent agenda resulted in a final decision on the assessment, MLGC will need to evaluate its appellate rights and determine how best to proceed. On the other hand, if the matter has been tabled until October, MLGC intends to gather and submit additional information concerning the underground infrastructure for your consideration.

I appreciate your clarification when you have a chance.

Thank you,

Michael C. Studer
Attorney
SERKLAND LAW FIRM
10 Roberts Street
Fargo ND 58102-4982
Phone: (701) 232-8957
mstuder@serklandlaw.com

CASS COUNTY BOARD OF COMMISSIONERS MINUTES

Monday, April 20, 2026--3:30 PM

Commission Room, Cass County Courthouse

A. MEETING OPENING

1. Call to Order

   Vice Chairman Tim Flakoll called the meeting to order at 3:30 PM.

2. Roll Call of Commissioners

   All members were present as follows: Jim Kapitan, Joel Vettel, Duane Breitling, and Tim Flakoll in person; and Tony Grindberg via Microsoft Teams.

3. Pledge of Allegiance

   Mr. Kapitan led the Pledge of Allegiance.

4. Approve Minutes of Previous Meeting

   Regular Meeting - Apr 06 2026 - Minutes - Html

   Approve minutes from the April 6, 2026 meeting as presented.

   Moved by: Duane Breitling; seconded by: Jim Kapitan

   Carried

5. Approve Order of Agenda

   Amend the order of the agenda and move consent agenda item 3. Omitted assessments to the regular agenda and the addition of item 14. Authorize updated agreement with Vogel Law Firm for employment law consultation services.

   Moved by: Joel Vettel; seconded by: Duane Breitling

   Carried

B. CONSENT AGENDA

Approve the consent agenda as amended.

Moved by: Duane Breitling; seconded by: Jim Kapitan

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

1. **Authorize the chairman to sign the Inter-Local Agreement with the City of Fargo for sharing of the Edward Byrne Memorial Justice Assistance Grant ; and authorize Michele Harmon, Grant Manager with the Cass County Sheriff's Office to act as our agent in applying electronically for and completing any**

subsequent electronic documentation required during the lifetime of this grant.

2. Approve the budget calendar presented by the Cass County Finance Department for preparing and approving the 2027 Cass County Budget.

3. Approve Primary Residence Credit Abatement Application for Jay Colvin; and authorize the Finance Office to process the abatement.

4. Retroactively authorize purchase of lint collector for laundry dryer at the Jail with The Minnesota Chemical Co. in the amount of $17,487.00; and retroactively authorize purchase of dryer exhaust fan from BDT Mechanical, LLC in the amount of $6,454.00.

5. Approve raffle permit for Fargo North Trap to be held on June 24, 2026, at the Cass County Wildlife Club in Casselton, North Dakota.

6. Approve heads/tails permit for Peace Academy to be held on June 10, 2026, at the Pines in Davenport, North Dakota.

7. Approve raffle permit for West Fargo Exchange Club to be held on May 1, 2026, at the Red River Valley Fairgrounds, North Dakota.

8. Approve raffle permit for NDSU Clay Target Club to be held on May 2, 2026, at the Shooting Park in Horace, North Dakota.

9. Approve weed control work order for various county owned flood buyout properties, radio tower sites, and other county owned properties.

10. Approve the 2026 Brewer Lake camp host contract with Vicki Bender for a monthly contracted rate of $3,938.30; and approve weed control work order for Brewer Lake Campground.

11. Accept the findings and recommendation of the Cass County Planning Commission and staff and approve the final plat for Kingsley Subdivision as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, Cass County Highway Access Plan, Floodplain Development Ordinance, Cass County Subdivision Ordinance, and all other applicable regulations.

12. Authorize the IT Director to purchase multi-function copier for the Coroner's Office in the amount of $5,128.00.

13. Authorize Kyle Litchy to act as the Subgrantee, Tom Soucy to act as the Primary Agent, and Jacob Pribyl as the Alternate Agent for the HMGP Subgrant Agreement for FEMA-DR-4760-ND Sager property buyout.

14. Authorize updated agreement with Vogel Law Firm for employment law consultation services.

C. REGULAR AGENDA

1. Abatement 4639 for Michael J DePree (Matt Stanger)

County Director of Tax Equalization, Matt Stanger was present to discuss abatement 4639 for Michael J. DePree for a property located at 2665 Meadow Creek Circle South in the City of Fargo. Mr. Stanger said the property was reported to have been damaged or destroyed by fire in 2025, and the applicant provided adequate documentation supporting the loss. He said state law authorizes the County Commission to abate the true and full value of improvements from the date of destruction through the remainder of the taxable year. Mr. Stanger recommended approving the abatement application to reflect the removal of value for property that no longer exists.

Approve abatement 4639 as submitted by the applicant.

Moved by: Jim Kapitan; seconded by: Duane Breitling

Carried

2. **Abatements 4641, 4642 for New Horizon Homes (Matt Stanger)**

Mr. Stanger discussed abatements 4641 and 4642 for New Horizon Homes regarding two properties in Horace, and noted the properties were previously heard as omitted assessment at the last Commission meeting. He explained that the property owner had requested full abatements to zero after the properties were discovered to have been omitted from the tax rolls due to a software issue dating back to approximately the 2024 tax year. Mr. Stanger said that the issue has since been corrected in coordination with the Finance Office and the county is required to restore the taxable value to the tax roll. He said a full abatement would not be supported without sufficient cause. Mr. Stanger said upon review, he recommends a 30 percent reduction in value for tax years 2024 and 2025 to align with comparable properties.

Chris Mack, representing New Horizon Homes, was present and said after further discussion with staff, he agreed with the 30 percent reduction and supported the revised valuation.

Approve abatement 4641 and 4642 with a 30% reduction in valuation for a true and full value of $842,200.

Moved by: Jim Kapitan; seconded by: Duane Breitling

Carried

3. **Approve Omitted Assessment as submitted by the Finance Office for parcels 03-1770-00470-000, 04-0520-00010-000, 13-0100-12674-000, 17-0200-13608-000, 19-0200-14082-010, 19-0600-14251-010 & 21-0000-00170-030 (Matt Stanger).**

Request from applicant.

Mr. Stanger said this item was removed from the consent agenda to allow a property owner to speak. He explained that the omitted assessments were the result of a software issue affecting properties with outdated exemptions. He stated that the MLGC LLC property, located in the City of Kindred, had previously been classified as exempt when owned by a governing body, and that exemption was not removed when ownership changed. Mr. Stanger said the property is now owned by a centrally assessed telecommunications entity subject to gross receipts tax, which applies only to property directly used for telecommunications purposes. He stated that based on available imagery, a portion of the land appeared to be used for agricultural purposes, and therefore agricultural values were applied for tax years 2024 and 2025.

Tyler Kildy, representing MLGC LLC, stated that the land was not being used for agricultural purposes but was being maintained by a neighboring farmer solely for weed control without compensation. He stated that the property is in the process of being developed for telecommunications use and that taxes are already paid through the gross receipts tax system. He expressed concern that the assessment would result in double taxation.

Mr. Stanger said the property valuation is based on actual use and that the burden is on the property owner to demonstrate that the land is primarily used for telecommunications purposes in order to qualify under the gross receipts tax structure. He said gross receipts tax is allocated by the state and applies only to property directly used in providing telecommunications services. He explained that land not actively used for that purpose must be assessed based on its current use, and that valuation determinations rely on observable use of the property.

Mr. Kildy said based on his experience in the telecommunications industry, the gross receipts tax system was intended to account for property taxation and avoid duplicative taxation. He referenced past interactions with local authorities where portions of property use were evaluated to determine appropriate taxation treatment. He expressed concern that the current assessment relied on aerial imagery rather than an on-site review and did not account for the intended telecommunications use of the property.

Mr. Breitling asked about the status of development on the property. Mr. Kildy stated that the land has been staked for development and that construction is pending approval from federal authorities. He noted that existing structures are present on the property and that no active agricultural operation is taking place. He said the presence of a neighboring farmer was solely for weed control purposes and did not constitute agricultural use.

Mr. Stanger reiterated that, under County interpretation, the primary use of the land must be telecommunications in order to qualify under the gross receipts tax framework, and that the burden of demonstrating that use rests with the property owner.

Table action on omitted assessment for parcel 04-0520-0010-000 for until further review and adequate answers.

Moved by: Joel Vettel; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Approve omitted assessments for 03-1770-00470-000, 13-0100-12674-000, 17-0200-13608-000, 19-0200-14082-010, 19-0600-14251-010, and 21-0000-00170-030 as submitted by the Finance Office.

Moved by: Joel Vettel; seconded by: Jim Kapitan

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

4. **Final Hearing for an Amendment for Ordinance 2025-1 Cass County Floodplain Development Ordinance (Cole Hansen)**

County Planner, Cole Hansen was present and said this item was the second and final reading of updates to the floodplain development ordinance. He explained that the changes were limited to Section 1.0, specifically updating references to state statute to ensure consistency with Senate Bill 2027, which became effective on August 1, 2025. He noted that the amendments were administrative in nature and intended to align the ordinance with current law.

Approve the final reading for an amendment to the Cass County Floodplain Development Ordinance, Ordinance #2025-1.

Moved by: Duane Breitling; seconded by: Tony Grindberg

Carried

5. **Approve purchase of election facility cameras (Bob Henderson and Sarah Heinle)**

County Information Technology Director, Bob Henderson was present to discuss a request for an updated camera system for election facilities. He explained the need arose due to the relocation of election equipment from the warehouse to the annex basement, which prompted a review of camera coverage. During that review, it was determined that the existing camera system was outdated and no longer met operational or security needs. Mr. Henderson said the proposed solution is a self-contained, portable camera system that can be relocated if the election warehouse is moved in the future. He said the system would provide improved image quality and enhanced security features, including night vision, and would allow for complete control and auditing of access independent of other county systems. Mr. Henderson said installation would be completed by county staff, eliminating the need for third-party contractors, and that the system could be operational prior to the upcoming primary election if approved promptly. He said the purchase would require a budget adjustment to the election fund in the amount of $15,375, as the expense had not been previously budgeted.

Approve the purchase of a new camera system for the Election Facilities totaling $15,375, and authorize required budget adjustment to the election fund.

Moved by: Joel Vettel; seconded by: Duane Breitling

Carried

6. **State's Attorney Digital Transformation Update (Kim Hegvik and Bob Henderson)**

Mr. Henderson said the State's Attorney's Office recently transitioned to the eProsecutor system developed by the Attorney General's Office, which went live on April 13. He noted that the transition was successful with minimal issues reported. He said significant progress has been made in digitizing physical records, with over 140 linear feet of files, estimated at approximately 300,000 pages, prepared or processed for scanning. He explained that this effort aligns with space constraints and operational efficiency goals.

Mr. Henderson said the implementation of Axon Justice in the State's Attorney's Office has improved efficiency in handling digital evidence by approximately 20 to 40 percent, depending on the team. He explained that the system has reduced the need for physical media, streamlined evidence sharing, and improved accountability through audit logs that track access and activity.

State's Attorney Kim Hegvik was present and said the transition has been successful and that staff have adapted well to the new system. She noted that increased court scheduling demands continue to create time pressures, but the efficiencies gained through digital tools have helped staff manage workloads more effectively. She said Axon Justice has significantly reduced the need for physical media and improved the office's ability to respond to records requests.

7. **Approve Vouchers (Kapitan)**

Approve vouchers 356034 to 356364 in the amount of $2,195,551.63.

Moved by: Jim Kapitan; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

8. Committee Reports

Mr. Flakoll reported the Cass County Sheriff's Office 2025 Awards as follows:

Years of Service

Years of service will be recognized in five years of continual service. This award will consist of a ribbon for the first five years; a gold star will be added for each subsequent five years of service to be worn on the deputy's uniform.

35 Years of Service

- Steven Sprecher

- Joel Stading

25 Years of Service

- Joe Crawford

20 Years of Service

- Kathryn Allen
- Joseph Gress
- Brandon Johns
- Heather Hames

15 Years of Service

- Rufat Agayev
- Steven Hirchert
- Chad Thompsoin

10 Years of Service

- Sean Brekke
- Justin Goldstein
- J.J. Koerber
- Laif Rognlin
- Sam Stafki

5 Years of Service

- Lana Barone
- Elizabeth Stoutland
- Michale Devries
- Jennifer Larsen

Letter of Recognition

Sworn deputies and civilian employees who perform an act worthy of recognition are eligible to receive a Letter of Recognition. Any supervisor or command officer may present a Letter of Recognition to the recipient. This award will consist of a Letter of Recognition signed by a supervisor or command officer.

Letter of Recognition

- Nathan Boerboom
- Michael Bushaw
- Chany Chany
- Nicholas Huss
- Ryan Hutton
- Craig Keller
- Lance Kitzan
- Joseph Koerber
- Ross Krause
- Brad McLean
- Brad Nitschke
- Laif Rognlin
- Steven Sprecher

- Kayla Voight

2025 Cass County Reserve Deputy Recognition

In recognition of exceeding 1,000 hours

- Amy Zundel

In recognition of exceeding 1,500 hours

- Keith Holland
- Rob Sherrill

In recognition of exceeding 3,000 hours

- Kawa Hawari

In recognition of exceeding 9,000 hours

- Ron Kind

In recognition of regular hours: 427.5 Hours

- Ron Kind

In recognition of regular hours: 516 Hours

- Keith Holland

In recognition of training hours: 146.5

- Kandia Qual

In recognition of special event hours: 177.5 Hours

- Kandia Qual

North Dakota Department of Transportation | Vision Zero Commemorative Coin

- Reserve Deputy Brady Herring
- Reserve Deputy Keith Holland
- Reserve Deputy Ron Kind
- Reserve Deputy Kory Werlinger
- Reserve Deputy Rob Sherrill
- Reserve Deputy Kandia Qual

Certificate of Commendation

Sworn deputies and civilian employees who perform a creditable act are eligible to receive a Certificate of Commendation. Department commanders, sergeants and civilian supervisors are encouraged to bring to the attention of their Chief Deputy any act by their personnel that may qualify them for this award. The Sheriff or Chief Deputy will present Certificates of Commendation to the recipient. This award will consist of a Certificate of Commendation signed by the Sheriff.

Certificate of Commendation

- Nicole Cigelske
- Nicholas Huss
- Ryan Hutton
- Avery Lock
- Bradley Nitschke
- Jesse Quittschreiber

- Gregory Smith
- Kayla Voight

Certificate of Commendation-Nicole Cigelske

Deputy Nicole Cigelske distinguished herself in that on September 26th she responded to a medical emergency in the booking area. An inmate was found to be unconscious and not breathing. Deputy Cigelske procured an AED and assisted attaching the pads onto the inmate. Deputy Cigelske also monitored the CPR efforts and provided valuable feedback. The inmate ultimately survived. Deputy Cigelske's efforts are commendable and reflect great credit upon herself and the Cass County Sheriff's Office.

Certificate of Commendation-Nicholas Huss

Deputy Nicholas Huss distinguished himself in that on April 21st, 2025, a call came out through dispatch of a burglary in progress in the Horace area. Deputy Huss and other deputies set up a perimeter. Upon methodical efforts and entry into the structure Law Enforcement was able to apprehend the suspect. The suspect was charged with five felonies, four misdemeanors and had six active felony warrants. Deputy Huss's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation-Ryan Hutton

Corporal Ryan Hutton distinguished himself in that on April 21st, 2025, a call came out through dispatch of a burglary in progress in the Horace area. Corporal Hutton and other deputies set up a perimeter. Upon methodical efforts and entry into the structure Law Enforcement was able to apprehend the suspect. The suspect was charged with five felonies, four misdemeanors and had six active felony warrants. Corporal Hutton's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation-Avery Lock

Deputy Avery Lock distinguished himself in that on May 21st, 2025, while on duty at a Cass County rural school, an employee began to feel unwell and went home. When the individual arrived at her residence, she was alone at the time and Deputy Lock came over to her residence and checked on her. Deputy Lock checked her blood pressure and after the results, Deputy Lock strongly suggested (in the employee's words) she seek medical attention. The employee did not want to contact an ambulance, so Deputy Lock waited with this person until her sister arrived to transport her to a medical facility. This person was diagnosed with a heart attack. This person was very grateful for Deputy's Lock's vigilance and persistence in making sure she received timely medical care. Deputy Lock's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation Continued:

Certificate of Commendation-Bradley Nitschke

Sergeant Bradly Nitschke distinguished himself during an incident on June 18, 2025, when an individual was called in for a disturbance in Casselton. This person, who allegedly shot a gun in a residence in Ransom County, was en route to the address in Casselton. Approximately two hours later there was a call of an injury crash in rural Kindred. The individual who was tied into the gun discharge was eventually found to be the person in the crash. The person walked away from the crash and was found later by Deputy Huss. Corporal Peterson and Deputy Huss dealt with this individual who had now placed a gun to his head. Sergeant Nitschke was at this time relaying information to the captain and other agencies while the incident was unfolding. Sergeant Nitschke's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation-Jesse Quittschreiber

Deputy Jesse Quittschreiber distinguished himself by responding to a burglary-in-progress call in the Horace area on April 21st, 2025. Deputy Quittschreiber and other deputies set up a perimeter. Upon methodical efforts and entry into the structure Law Enforcement was able to apprehend the suspect. The suspect was charged with five felonies, four misdemeanors and had six active felony warrants. Deputy Quittschreiber's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation-Gregory Smith

Detective Gregory Smith distinguished himself in that on April 21st, 2025, a call came out through dispatch of a burglary in progress in the Horace area. Detective Smith was called out later to help with the investigation. Through Detective Smith's collaborative efforts with the responding deputies, the suspect was apprehended. The suspect was charged with five felonies, four misdemeanors and had six active felony warrants. Detective Smith's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Certificate of Commendation-Kayla Voight

Deputy Kayla Voight distinguished herself in that on June 18th, 2025, a call came out through dispatch of a disturbance in the Casselton area. Another call came into dispatch of an individual who was on their way to Casselton regarding this disturbance call that fired a gun in Ransom County. Through Deputy Voight's contacts, our office learned the individual was recently fired from a business in Casselton. The individual was then arrested by other deputies. Deputy Voight has shown us a great example of why creating and maintaining relationships is crucial to the success of any law enforcement agency. Deputy Voight's efforts are commendable and reflect great credit upon herself and the Cass County Sheriff's Office.

Distinguished Service Medal

Sworn deputies, who distinguish themselves by an act above and beyond the call of duty, where circumstances indicate an act that was highly creditable or which brings acclaim to the deputy or the department was performed, are eligible to receive the Distinguished Service Medal.

Sworn deputies serving the Cass County Sheriff's Office in a distinguishable manner for 20 years or more are also eligible to receive this award.

Distinguished Service Medal

- Kathyrn Allen
- Joseph Gress

- Heather Hames
- Brandon Johnson
- Justin Phillips
- Vicky Black (Essentia Health)
- Tonya Jahner

Distinguished Service Medal-Kathryn Allen

Deputy Kathryn Allen has served the Cass County Sheriff's Office in a distinguishable manner for over 20 years. During this period, Deputy Allen has shown outstanding professionalism and dedication in serving the citizens of Cass County. Deputy Allen's long and distinguishable service reflects great credit upon herself and the Cass County Sheriff's Office.

Distinguished Service Medal-Joseph Gress

Detective Joesph Gress has served the Cass County Sheriff's Office in a distinguishable manner for over 20 years. During this period, Detective Gress has shown outstanding professionalism and dedication in serving the citizens of Cass County. Detective Gress's long and distinguishable service reflects great credit upon himself and the Cass County Sheriff's Office.

Distinguished Service Medal-Heather Hames

Detective Heather Hames has served the Cass County Sheriff's Office in a distinguishable manner for over 20 years. During this period, Detective Hames has shown outstanding professionalism and dedication in serving the citizens of Cass County. Detective Hames's long and distinguishable service reflects great credit upon herself and the Cass County Sheriff's Office.

Distinguished Service Medal-Brandon Johnson

Intel Analyst has served the Cass County Sheriff's Office in a distinguishable manner for over 20 years. During this period, Brandon Johnson has shown outstanding professionalism and dedication in serving the citizens of Cass County. Brandon Johnson's long and distinguishable service reflects great credit upon himself and the Cass County Sheriff's Office.

Distinguished Service Medal-USPS Deputy

USPS Deputy has served the Cass County Sheriff's Office in a distinguishable manner in they have displayed outstanding professionalism and dedication while working on a federal narcotics investigation throughout 2025. USPS Deputy initiated a case in October 2024 through self-initiated work in his role as a federal task officer. This led to an investigation into a large drug trafficking organization involving Tango Blast Gang members, across multiple states between North Dakota and the Mexico Border. This investigation has resulted in seizing four hundred ninety-three pounds of methamphetamine, four pounds of cocaine, one-half pound of heroin, one hundred thirty-four grams of fentanyl, and seven firearms. There have been nine federal indictments and one state charges with more likely to come. The USPS Deputy's distinguishable service reflects great credit upon themselves and the Cass County Sheriff's Office.

Distinguished Service Medal-Vicky Black (Essentia Health)

Vicky Black has distinguished herself by demonstrating outstanding leadership, collaboration, and professionalism. Vicky worked in conjunction with Sergeant Travis McNamara to organize and implement Cass County Sheriff's Office's own medical response protocols and procedures. Vicky and Sergeant McNamara worked for months to get Peace Officer Standards and Training Board approval so we could teach the course in-house ensuring that we could keep our staff readily trained to respond to medical emergencies. Vicky continues to partner with our office in assisting with business response Active Threat Training. Vicky's knowledge of medical trauma has been extremely helpful to our organization as she has helped with training on numerous levels. Her collaboration and drive to make sure we can keep our communities and residents safe are evident. Vicky's work and partnership is commendable and has brought great credit upon herself significantly benefiting the Sheriff's Office in accomplishing its mission and goals of providing public safety to our communities.

Distinguished Service Medal-Tonya Jahner

Sergeant Tonya Jahner has distinguished herself by demonstrating outstanding leadership, foresight, innovation, and professionalism. Sergeant Jahner has worked to advance the Cass County Sheriff's Office Investigative and Major Crime Scene Response Capabilities over the past few years. Sergeant Jahner has taken it upon herself to organize and obtain the proper investigative equipment to analyze and process evidence at the Law Enforcement Center. This has allowed for more organized and thorough processing of evidence from crime scenes. Sergeant Jahner was also Instrumental in refurbishing, organizing and ordering investigative equipment for our Major Crime Scene and Critical Incident Response Vehicle. Sergeant Jahner spent a weekend painting and organizing the inside and then took it upon herself to stock, order and label investigative equipment to outfit the vehicle. Sergeant Jahner also worked on organizing operating guidelines for those who are tasked to get the vehicle and bring it to major scenes. Because of her forward-thinking mindset, our investigative capabilities and response have greatly increased. Sergeant Jahner's work and knowledge of Investigations is commendable and has brought great credit upon herself significantly benefiting the Sheriff's Office in accomplishing its mission and goals of bringing justice to victims and providing public safety.

Lifesaving Award

Sworn deputies and civilian employees who distinguish themselves by an act that contributes to the saving of a person's life are eligible to receive this award. The award will consist of a medal, certificate and a ribbon to be worn on the deputy's uniform.

Lifesaving Award

- Mohammed Ali
- Maxine Ebel
- Nathan Mercier
- Chad Thompson

Lifesaving Award-Mohammed Ali

Deputy Mohammed Ali distinguished himself by an act that contributed to the saving of a person's life on September 26, 2025, an inmate was booked into the jail from another agency and was medically cleared and booked into our facility. The inmate was placed into a booking cell due to intoxication concerns. A few minutes after being placed into the cell Corporal Thompson was alerted by our radar detection and checked on the inmate. The inmate was breathing at this time but appeared to not be doing well. The inmate had a pulse when Corporal Thompson entered the cell but had agonal breathing. Narcan was given and rescue breathing was administered. Deputy Ali took over chest compressions from another deputy. Within a minute the inmate's pulse stopped, and CPR started until the inmate's pulse came back and started breathing on her own. The inmate was then transported to a local medical facility by ambulance. Deputy Ali's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Lifesaving Award-Maxine Ebel

Deputy Maxine Ebel distinguished herself by an act that contributed to the saving of a person's life on September 26, 2025, an inmate was booked into jail from another agency and was medically cleared and booked into our facility. The inmate was placed into a booking cell due to intoxication concerns. A few minutes after being placed into the cell Corporal Thompson was alerted by our radar detection and checked on the inmate. The inmate was breathing at this time but appeared to not be doing well. The inmate had a pulse when Corporal Thompson entered the cell but had agonal breathing. Deputy Eble administered a dose of Narcan, and rescue breathing was administered. Deputy Ebel started chest compression, until another deputy took over. Within a minute the inmate's pulse stopped, and CPR started until the inmate's pulse came back and started breathing on her own. The inmate was then transported to a local medical facility by ambulance. Deputy Ebel's efforts are commendable and reflect great credit upon herself and the Cass County Sheriff's Office.

Lifesaving Award-Nathan Mercier

Deputy Nathan Mercier distinguished himself by an act that contributed to the saving of a person's life on January 3rd, 2025, as Deputy Mercier was doing a well-being check and saw an inmate completely covered with his blanket. Deputy Mercier saw that the inmate's body was convulsing. After, Deputy Mercier called for assistance, he called the inmates' name and when there was no response he went into the cell, and found the inmate had a sheet tightly wrapped around his neck. The inmate's face was purple, and foam was coming out of his mouth. Deputy Mercier cut the sheet from around the inmate's neck, pulled the inmate out and started chest compressions until deputies arrived to take over the inmate was then transported to a local medical facility by ambulance. Deputy Mercier's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Lifesaving Award-Chad Thompson

Corporal Chad Thompson distinguished himself by an act that contributed to the saving of a person's life on September 26, 2025, an inmate was booked into the jail from another agency and was medically cleared and booked into our facility. The inmate was placed into a booking cell due to intoxication concerns. A few minutes after being placed into the cell Corporal Thompson was alerted by our radar detection and checked on the inmate. The inmate was breathing at this time but appeared to not be doing well. The inmate had a pulse when Corporal Thompson entered the cell but had agonal breathing. Narcan was given and rescue breathing was administered. Within a minute the inmate's pulse stopped, and CPR started until the inmate's pulse came back and started breathing on her own. The inmate was then transported to a local medical facility by ambulance. Corporal Thompson's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Combat Cross

Sworn deputies who distinguish themselves during an encounter with an adversary armed with a deadly weapon, where the deputies life was directly threatened, are eligible to receive the Combat Cross for the purposes of defining this award, a deadly weapon is considered to be any object used by an adversary in a manner likely to have caused death or serious injury to the deputy.

Combat Cross

- Kale Peterson
- Nicholas Huss

Combat Cross-Kale Peterson

Corporal Kale Peterson has distinguished himself during an incident on June 18, 2025, when an individual was called in for a disturbance in Casselton. This person who allegedly shot a gun in a residence in Ransom County was enroute to the address in Casselton. Approximately two hours later there was a call of an injury crash in rural Kindred. The individual who was tied into the gun discharge was eventually found to be the person in the crash. The person walked away from the crash and was found later by Deputy Huss. Corporal Peterson and Deputy Huss dealt with this individual who had now placed a gun to his head. Due to the threat of violence to the Deputies and the individual, the individual received commands to stop and drop the weapon. The individual did comply. Their responses were effective in apprehending the suspect. Corporal Peterson's actions are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Combat Cross-Nicholas Huss

Deputy Nicholas Huss has distinguished himself during an incident on June 18, 2025, when an individual was called in for a disturbance in Casselton. This person who allegedly shot a gun in a residence in Ransom County was enroute to the address in Casselton. Approximately two hours later there was a call of an injury crash in rural Kindred. The individual who was tied into the gun discharge was eventually found to be the person in the crash. The person walked away from the crash and was found later by Deputy Huss. Corporal Peterson and Deputy Huss dealt with this individual who had now placed a gun to his head. Due to the threat of violence to the Deputies and the individual, the individual received commands to stop and drop the weapon. The individual did comply. Their responses were effective in apprehending the suspect. Deputy Huss's actions are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Deputy Sheriff's Silver Star

Sworn deputies, who distinguish themselves by an act above and beyond the call of duty, where the circumstances indicate an act of bravery or heroism was performed, are eligible to receive the Deputy Sheriff's Silver Star.

Deputy Sheriff's Silver Star

- Raymond Mosely

Deputy Sheriff's Silver Star-Raymond Mosely

Deputy Raymond Mosely has distinguished himself by an act above and beyond the call of duty, in that on August 11, 2025, Deputy Mosely was on a SWAT callout over a domestic incident in Moorhead. Deputy Mosely was part of the Immediate Action Team (I. A. Team) and shortly before the team made entry, shots were fired and the Immediate Action Team had to enter the dwelling. The two suspects were down, and Deputy Mosely removed two children who were in the residence at the time. Deputy Mosely's efforts are commendable and reflect great credit upon himself and the Cass County Sheriff's Office.

Sheriff's Medal

Sworn deputies and civilian employees who distinguish themselves with an act which significantly benefits the department or the community are eligible to receive the Sheriff's Medal. Demonstrating outstanding leadership, professionalism, community service, or any act deemed by the Sheriff to have significantly benefited the Sheriff's Office towards the accomplishment of its mission and goals are considerations for this award.

Sheriff's Medal

- Steve Hirchert
- Lance Kitzan
- Travis McNamara
- Tonia Pforr-CBM Jail Kitchen Manager
- Brady Scribner-City of Fargo Emergency Manager
- Bob Henderson-Cass County Government IT Director
- Eric Welle-Cass County Government IT Network Service Manager

Sheriff's Medal-Steve Hirchert

Sergeant Steve Hirchert has distinguished himself by demonstrating outstanding leadership, hard work, dedication and professionalism. Sergeant Hirchert has assisted with the hiring and has organized the training of our new Correctional Deputies as they begin their employment with our office. Sergeant Hirchert spends a lot of time setting up instructors, documenting and training for our new recruits, getting them familiar with policies, procedures and guidelines. His leadership and position is crucial in our office having a successful onboarding and initial training process. He works hand and glove with Detective Joe Hedin to ensure that we are choosing and training excellent employees, employees who will move on to become excellent Deputies. Sergeant Hirchert's work is redundant but extremely important in shaping our Deputies for the future. Sergeant Hirchert has shown that he will accept any challenge presented to him. Sergeant Hirchert's efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff's Office towards the accomplishment of its mission, vision, values and goals.

Sheriff's Medal-Lance Kitzan

Detective Lance Kitzan has distinguished himself by demonstrating outstanding leadership, hard work and professionalism. Detective Kitzan has taken on numerous responsibilities in his role as Detective. But most notably Detective Kitzan has taken the responsibility of organizing and managing the Cass County Sheriff's Office Honor Guard. The Honor Guard is responsible for honoring those officers whose lives were taken in the line of duty. The Honor Guard is also responsible for representing the Cass County Sheriff's Office during honorable events. Often times these events occur on the weekend and take numerous hours to arrange and organize. Detective Kitzan does not get extra pay while working during normal hours but simply takes on the task because he wants to make sure that our office is represented professionally as officers and families are honored for the sacrifices, they have made to protect our communities. Detective Kitzan has shown that he will accept any challenge presented to him. Detective Kitzan's efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff's Office towards the accomplishment of its mission, vision, values and goals.

Sheriff's Medal-Travis McNamara

Sergeant Travis McNamara has distinguished himself by demonstrating outstanding leadership, hard work and professionalism. In 2025 Sergeant McNamara took it upon himself to research and implement a new medical response for our field staff and has taken it upon himself to organize and manage our department's AED's. Sergeant McNamara partnered with Essentia Health and Trauma Program Manager Vicky Black to make sure that the program fell in line with medical protocols and worked to get the program certified through the North Dakota Peace Officer Standards and Training Board (POST). He then organized training dates and times in order to get everyone certified on the new protocols and techniques. This has advanced our agency in its medical response and will no doubt save lives as we move into the future. Sergeant McNamara has shown that he will accept any challenge presented to him. Sergeant McNamara's efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff's Office towards the accomplishment of its mission, vision, values and goals.

Sheriff's Medal-Tonia Pforr-CBM Jail Kitchen Manager

Tonia Pforr has distinguished herself by demonstrating outstanding leadership, dedication, determination, and professionalism over the past eight years as our Jail Kitchen Manager. As the Jail Kitchen Manager, Tonia works in an area that has an extreme amount of turnover which means lots of duplicate work in screening, selectin, and training the help she supervises. Tonia often is left shorthanded due to resignations and terminations. This usually happens without proper notice, requiring many days and hours of filling in unexpectedly above and beyond her regular full time scheduled hours. Often this occurs on both weekends and holidays. Tonia has been a steady force in how she leads and manages the Jail Kitchen every day to make sure we can provide nutritious meals to Inmates. Tonia is one of those employees who works hard behind the scenes of an everyday needed function in order to keep our Jail Facility running. I think it goes without saying that Tonia will accept any challenge presented to her. Tonia's efforts are commendable and reflect great credit upon herself, significantly benefiting the Sheriff's Office towards the accomplishment of its mission, vision, values and goals.

Sheriff's Medal-Brady Scribner-City of Fargo Emergency Manager

City of Fargo Emergency Manager Brady Scribner has distinguished himself by demonstrating outstanding leadership, dedication, collaboration, and professionalism over the past year. During the summer of 2025 Cass County experienced an extremely adverse weather event where several communities were affected by high wind damage to include the tragic loss of three of our residents. Cass County Government Emergency Manager had recently retired, and the Emergency Manager Assistant was away on a planned family vacation. That left me as the Cass County Sheriff and County Road Department Engineer Kyle Litchy to act as the Cass County Emergency Managers. Brady immediately recognizing the extent of what would be needed from a federal and state assistance level and jumped into action. Brady met with Cass County Officials on a daily basis and took it upon himself to help us through the Emergency Management side of things so that Kyle and I could focus on public safety and cleanup efforts. Brady continued to work with us to organize the documentation, logistics and relief side of our efforts through the end of the event. Although Brady was a City of Fargo Employee, he did not let that affect the way that he worked to help us and our Cass County Residents through a difficult situation. It is evident through his actions that Brady Scribner will accept any challenge presented to him. Brady’s efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff’s Office towards the accomplishment of its mission, vision, values and goals

Sheriff’s Medal-Bob Henderson-Cass County Government IT Director

IT Director Bob Henderson has distinguished himself by demonstrating outstanding leadership, innovation and professionalism over the past few years as a partner to our agency. Director Henderson has taken a proactive role in equipping our office with the latest technology to advance the way we approach public safety. He has worked continuously to make sure that our Computer Aided Dispatch and other law enforcement databases operate in the most efficient and effective way possible. In 2025 he worked along with Eric Welle to outfit and equip our Critical Incident and Major Crimes Response Vehicle ensuring that we could respond to major incidents and crime scenes with all technology equipment to effectively manage a scene. This saved Cass County Government and the Cass County Sheriff’s Office major budget expenses as he volunteered himself and his staff to complete the work internally. IT Director Henderson has shown that he will accept any challenge presented to him. IT Director Henderson’s knowledge in technology and his efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff’s Office towards the accomplishment of its mission, vision, values and goals.

Sheriff’s Medal-Eric Welle-Cass County Government IT Network Service Manager

IT Network Service Manager Eric Welle has distinguished himself by demonstrating outstanding leadership, innovation and professionalism over the past few years as a partner to our agency. Network Service Manager Welle has taken a proactive role in equipping our office with the latest technology to advance the way we approach public safety. He has worked to make sure that our Computer Aided Dispatch and other law enforcement databases operate in the most efficient and effective way possible. In 2025 he worked along with IT Director Bob Henderson to outfit and equip our Critical Incident and Major Crimes Response Vehicle ensuring that we could respond to major incidents and crime scenes with all technology equipment to effectively manage a scene. This saved Cass County Government and the Cass County Sheriff's Office major budget expenses as he volunteered himself and his staff to complete the work internally. Network Service Manager Welle has shown that he will accept any challenge presented to him. Network Service Manager Welle's knowledge of technology and his efforts are commendable and reflect great credit upon himself, significantly benefiting the Sheriff's Office towards the accomplishment of its mission, vision, values and goals.

Reserve Deputy of the Year | Deputy of the Year | Supervisor of the Year

The nominees are selected by their peers.

2025 Reserve Deputy of the Year

Kandi Qual

2025 Deputy of the Year

Bryce Noonan

2025 Supervisor of the Year

Kris Kevorkian

D. PUBLIC COMMENT

Public comment policy

E. ADJOURNMENT

Adjourn at 4:23 p.m.

Moved by: Joel Vettel; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Sarah Heinle

Sarah Heinle, Finance Director

Tony Grindberg

Tony Grindberg, Chairman Cass County Board of Commissioners

CASS COUNTY BOARD OF COMMISSIONERS AGENDA

Monday, July 6, 2026--3:30 PM

Commission Room, Cass County Courthouse

A. MEETING OPENING

1. Call to Order
2. Roll Call of Commissioners
3. Pledge of Allegiance
4. Approve Minutes of Previous Meeting
   Regular Meeting - Jun 15 2026 - Minutes - Html
5. Approve Order of Agenda

B. CONSENT AGENDA

1. Authorize request to close Cass Highway 28 for the Red River Valley Fair from July 4 to July 13, 2026
2. Accept the findings and recommendations of the Cass County Planning Commission and staff and approve the final plat for Bisset Badlands Subdivision as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, the Cass County Highway Access Plan, the Floodplain Development Ordinance, the Cass County Subdivision Ordinance, and all other applicable regulations.
3. Accept the findings and recommendations of the Cass County Planning Commission and staff and approve the final plat for Collins Barn Subdivision as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, the Cass County Highway Access Plan, the Floodplain Development Ordinance, the Cass County Subdivision Ordinance, and all other applicable regulations.
4. Accept the findings and recommendations of the Cass County Planning Commission and staff and approve the final plat for Saewert Farms Subdivision as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, the Cass County Highway Access Plan, the Floodplain Development Ordinance, the Cass County Subdivision Ordinance, and all other applicable regulations.
5. Retroactively authorizepurchase of sprinkler repair work on the fourth floor of the Annex with Nova Fire Protection, Inc. in the amount of $8,075.00.

6. Authorize 6-year contract renewal with Vanguard Appraisals, Inc for Assessment Archive Module

7. Approve the revised omitted assessments for 2024 and 2025.

8. Authorize contract documents with Redstone Construction, LLC for structure replacement and incidentals in Normanna Township over the Sheyenne River.

9. Grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office on January 30, 2027, for Cass County Wildlife Club at Bonanzaville USA in West Fargo.

10. Recognize Cass County's intent to initiate the necessary processes to receive and preserve Historic State Line Marker #107 for future public display on Cass County property.

C. REGULAR AGENDA

1. Big Stone South to Hankinson to Bison 345-kV Transmission Line (Craig Steingaard)
2. Reclassify one Sergeant position to Lieutenant (Jesse Jahner)
3. Annex Remodel Notice to Proceed Mechanical Contractor (Robert Wilson)
4. Audit Results (Sarah Heinle)
5. Rural Survey Results (Catlin Solum)
6. Approve Vouchers (Grindberg)
7. Committee Reports

D. PUBLIC COMMENT

Public comment policy

E. ADJOURNMENT

MEETING REMINDERS- A quorum of Commissioners may be present at any of the following meetings:

July 6, 2:00 PM--Personnel Overview Committee, Commission Room

July 13, 9:00 AM--Cass County Weed Board, Weed Control Office

July 14, 8:30 AM--Southeast Cass Water Resource District, Highway Department

*County Commission and County Committee meetings will be streamed live on Cass County Government Facebook and YouTube pages.