

Staff Report for 2026 State Board of Equalization

File No.: 2026 – EMMONS – LEES (933 84th ST SW)

Prepared By: Property Tax Division

County or City: EMMONS COUNTY

Appellant: KIM LEES

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Kim Lees is appealing the property value of \$864,600 on parcel 30-0000-04235-000, located at 933 84th St SW, Linton, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

WWW.ND.GOV/TAX | TAXINFO@ND.GOV 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

Appellant Information – State Board of Equalization

County or City: Enter County or City Name
Appellant: Enter Appellant Name
Type of Appeal: Choose One

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: 933 Little Beaver Creek Trail, Linton, ND 58552
Township Name:
County: Emmons
Parcel ID: 30-0000-04235-000
Legal Description: TCT in Lot 4 33-132-79

Appellant Contact Information:

Appellant Name: Kim Lees
Address: 933 Little Beaver Creek Trail, Linton, ND 58552
Phone Number: 701-269-2539
Email Address: KLees@daktel.com

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



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****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.

RECEIVED

JUL 28 2026

TAX COMMISSIONER

We recieved the notice of Real Estate Assessment showing the increases on two properties in May

I went to the County hearing on June 2 and had trouble even being recognized to appeal my valuation.

The assessor inspected the properties, resulting in further increases.

Upon investigation we found many inconsistent valuations of similar properties. Nearly all were substantially lower than ours.

One of our concerns is the 1.35 factor that is applied to "River" properties. This applied at final value, including all features, flooring, countertops, etc. Should be land and structure only.

We have enclosed examples of similar properties for comparison on both.



001920

EMMONS COUNTY TAX EQUALIZATION
PO BOX 129
LINTON ND 58552

NOTICE OF REAL ESTATE ASSESSMENT
Office of Tax Equalization, Emmons

Tax credits may not be reflected on this
notice. Subject to change.

RECEIVED

JUL 28 2026

TAX COMMISSIONER

001377 - 002013



LEES, KIM A & JANET M L/E
933 LITTLE BEAVER CREEK TRAIL
LINTON ND 58552-0000

Name of Township/City/District	County	Emmons
Deedholder/Property Address	Real Estate Description	
LEES, KIM & JANET L/E	LOT 21 & .61A TCT & .9A TCT OF LOT 20, BEAVER BAY SUBDIVISION 23-132-79	
BEAVER BAY TRAIL, ND		

Parcel Number

30-0000-04144-071

True & Full Value

\$392,400

408,900 + 16,500

Current Year Assessment (2026)**Previous Year Assessment (2025)**

\$327,200

Deedholder/Property Address	Real Estate Description
LEES, KIM & JANET L/E	TCT IN LOT 4 33-132-79
933 84TH ST SW, ND	

Parcel Number

30-0000-04235-000

True & Full Value

\$797,700

864,600

Current Year Assessment (2026)**Previous Year Assessment (2025)**

\$501,800

Property Information Questionnaire (Pre-Inspection)
(For completion prior to scheduled assessment)

Owner Name: Kim & Janet Lees
Parcel Number: 30-0000-04235-000
Property Address: 933 Little Beaver Creek ~~East~~ Trail Linton, ND 58552

1. Dwelling Structural Information

Year built: 2023

Year of major remodels or additions:

Foundation type: Concrete-Slab

Exterior materials: Strongpanel metal

Roofing material and age: ~~Same~~ Strongpanel-original

2. Dwelling Interior Details

Total finished square footage:

Finishing types: Drywall

Number of bedrooms/bathrooms: 3 bed 3 bath

Basement square footage (finished, partially finished, unfinished): N/A

Upper levels square footage:

Additional information:

3. Dwelling Mechanical Systems

Heating system type and age: Propane

Cooling system type and age: Central Air

Plumbing updates (year, scope):

Electrical updates (year, scope):

4. Outbuildings / Additional Structures

Garages, sheds, shops, barns (size, year built, condition):

Year built: attached Garage built 2023

Detached Shop 40x42 Not insulated
Built 2021

Year/type of remodels or additions: 2025 added 12 x 40 addition on shop

Foundation type:

Exterior materials:

Roofing material and age:

Finished, partially finished, unfinished:

Flooring:

Heating system type and age:

Cooling system type and age:

Plumbing updates (year, scope):

Electrical updates (year, scope):

Additional information:

5. Improvements

Improvements made in the last 5 years:

Improvements made in the last 10 years:

Permits obtained (if applicable):

6. Misc.

Well, septic, yard features, etc.: Rural water

Patios, decks, roof-overs (size, materials, age):

6. Additional Notes

(Anything relevant to the assessment)

933 LITTLE BEAVER CREEK TRAIL, LINTON

Deed: LEES, KIM & JANET L/E

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-002-300

Lister/Date: WE, 12/19/2023

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Residential

Legal: TCT IN LOT 4 33-132-79

Land															
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Acre X Rate						43,560.00	1.000								
Subtotal						43,560.00	1.000								
Acre X Rate						54,450.00	1.250								
Subtotal						54,450.00	1.250								
Ag Land						0.00	0.000								
Grand Total						98,010.00	2.250								
Street		Utilities			Zoning						Land Use				
Acre X Rate	Gravel	Septic / Well			Not Applicable						Not Applicable				
Acre X Rate	None	None			Not Applicable						Not Applicable				
Ag Land	None	None			Not Applicable						Not Applicable				
Sales				Building Permits				Values							
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025		
10/31/2022	\$0	D008	178249	9/1/2025		C	\$15,000	Addition	Land	\$45,800	\$0	\$0	\$45,800		
06/22/2020	\$70,000	D000	175586						Dwlg	\$818,800	\$0	\$0	\$420,300		
									Impr		\$0	\$0	\$35,700		
									Total	\$864,600	\$0	\$0	\$501,800		

NOT CERTIFIED

© 1995-2026 Vanguard Appraisals, Inc.
(rev. 28.0.58.5537)

NOT CERTIFIED

Bldg / Addn	Description	Units	Year
	101 — Single-Family / Owner Occupied		
	1 Story Metal Wood Frame	2,280	
	Base Heat: Forced Air		
	Add Central Air	2,280	
	Add attic	245	
	Deck #1: Stamped Conc Patio	1,616 SF	
	Deck #2: Fbgls/Mtl Roof	1,616 SF	
	Deck #3: Concrete Patio	72 SF	
	Deck #4: Fbgls/Mtl Roof	72 SF	
	Veneer #1 1 Story Sim Stone	42.00 LF	
	Veneer #2 1/2 Story Sim Stone	12.50 LF	
	Plumbing	4	
#1	Fireplace: Masonry w/Gas Insert	1	
Gar	Att Mtl Wd Fr HiBay	2,304 SF	2023
	Qtrs Over: Metal Wood/Post Frame	127 SF	
	Int Finish: Fin/Insul & HT	2,304 SF	
BEx	IN-FLOOR HEAT	4,584 SF	
BEx	DET GAR 1/2 BATH FIXTURES	1 EA	
BEx	ATT GAR EPOXY FLOOR	2,304 SF	
Gar	Det Metal Post Fr HIB: NOFLR	1,200 SF	2023
	Int Finish: Fin. Minimal	34 SF	
Gar	Det Metal NOFLR	480 SF	2025

NOT CERTIFIED

	Description	Units		Cond	Year					
Yrd	1 — Decks, Patios, etc.			NML	2023					
D	W20.00 x L12.00 240 SF, Porch (commercial), Avg Pricing									
Yrd	1 — Decks, Patios, etc.			NML	2023					
D	235 SF, Conc Patio, Avg Pricing									

NOT CERTIFIED

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$45,800	\$420,300	\$35,700	\$0	\$501,800
2024		Appr	Rural	Res	\$45,800	\$384,400	\$34,200	\$0	\$464,400
2023		Appr	Rural	Res	\$45,800	\$2,700	\$0	\$0	\$48,500
2022		Appr	Rural	Res	\$41,300	\$2,400	\$0	\$0	\$43,700
2021		Appr	Rural	Res	\$41,300	\$2,400	\$0	\$0	\$43,700
2020		Appr	Rural	Res	\$42,200	\$2,100	\$0	\$0	\$44,300
2019		Appr	Rural	Res	\$42,200	\$1,900	\$0	\$0	\$44,100
2018		Appr	Rural	Res	\$42,200	\$1,900	\$0	\$0	\$44,100
2017		Appr	Rural	Res	\$42,200	\$1,900	\$0	\$0	\$44,100
2016	VAI Import from file	Import			\$16,800	\$5,520	\$0	\$0	\$22,320
2014		Import	Rural	Res	\$7,490	\$2,462	\$0	\$0	\$9,952

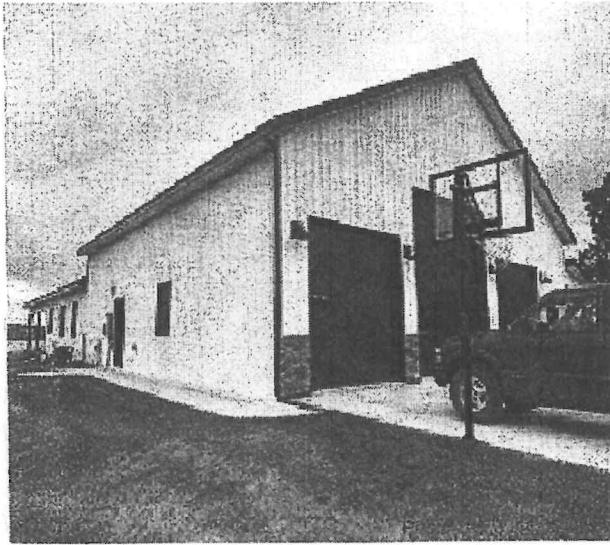
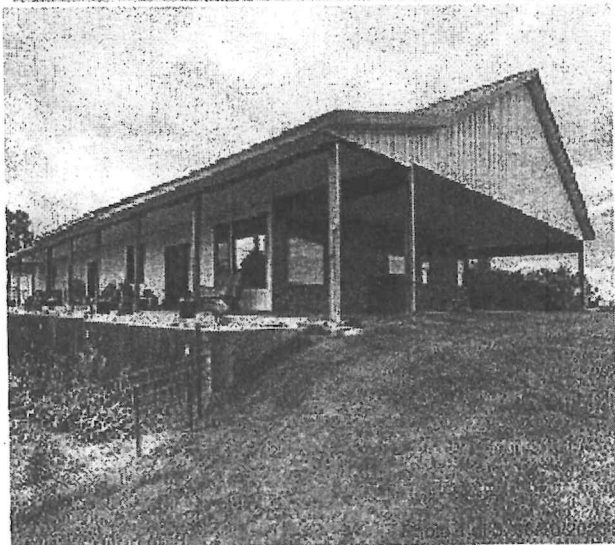


Photo 3 of 3 - 06/10/2026

NOT CERTIFIED

Notes:

06/10/2026 CS DWELLING SIZE WRONG DIMENSIONS. WAS TOO LARGE AT 52X42 (2424 SF). CORRECTED TO 49X42 (2280 SF). RECLASSIFIED AS METAL WOOD FRAME STRUCTURE.
PATIO SIZE WRONG DIMENSIONS. WAS TOO LARGE AT 115 FT LENGTH (1640 SF). CORRECTED TO 112 FT LENGTH (1616 SF). STAMPED CONCRETE. ATTACHED GARAGE FINISHED WITH EPOXY FLOOR, DRYWALL, MEZZANINE, 3 PC SS BATHROOM. FLOOR HEAT IS RATED AS ADDITIONAL HEAT RATE SINCE THERE IS MORE THAN ONE HEAT SOURCE. 3 V 4
SHOP HAS A 1/2 BATH (3X11.5, 34.5 SF), ELECTRICITY, NO FINISH, NO HEAT
SHOP ADDITION IS COLD STORAGE, NO FLOOR
NEW PATIO ADDED
NO CHARGE SHED (8X10')
HOUSE HAS CUSTOM WOOD CABINETS, LVP THROUGHOUT, CONCRETE COUNTERTOPS/WINDOW SASHES/SHOWER IN MASTER/FIREPLACE HEARTH & HOUSING.
VERY NICE HOUSE.

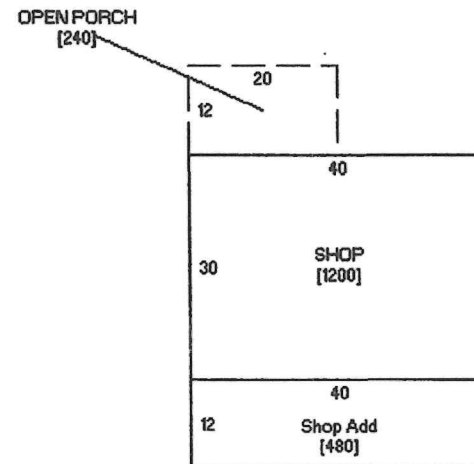
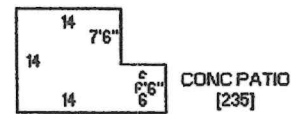
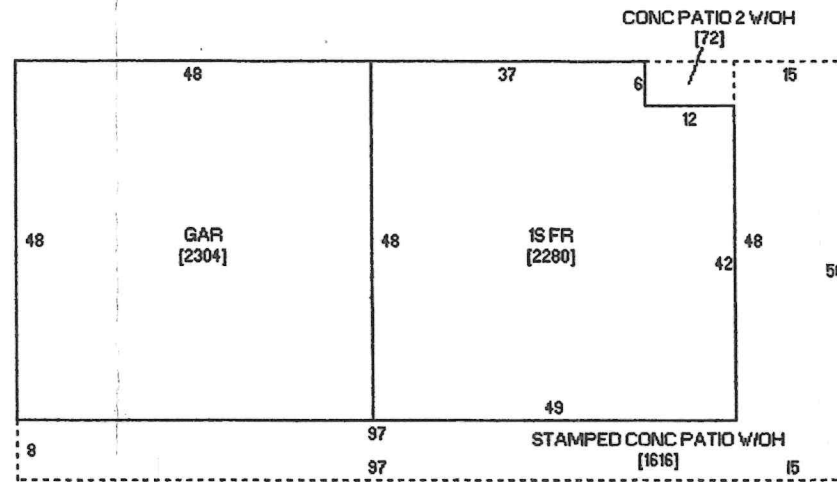
06/10/2026 CS OWNER DISPUTES VALUE AT EQUALIZATION MEETING. PERFORMED ON-SITE INSPECTION.

10/13/2025 CS ENCLOSED ADDITION TO POLE BUILDING. OWNER STATES IT LIKELY WILL NEVER GET CONCRETE SLAB & THAT HOUSE CONSTRUCTION IS COMPLETE.

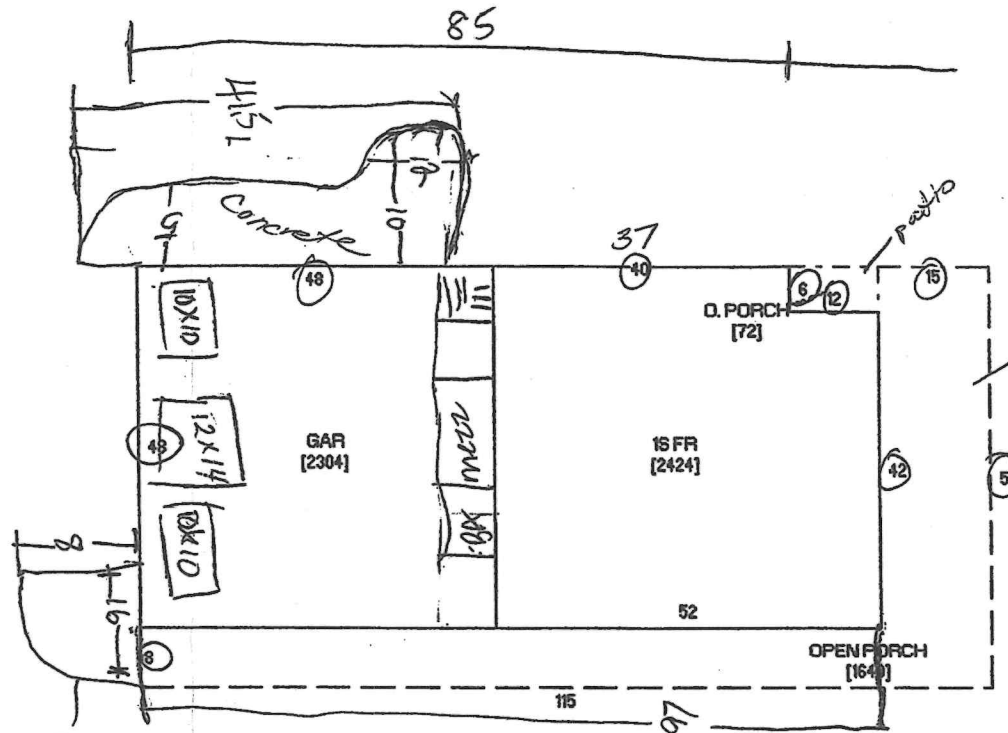
12/20/2023 WAE 40 X 30 POLE BUILDING BUILT ON PROPERTY IN 2021. RESIDENCE UNDER CONSTRUCTION. ADDED FINISHED BUILDING AND RESIDENCE BASED ON UNFINISHED CONDITION. WILL NEED INTERIOR ASSESSMENT WHEN COMPLETED. OLD HOUSE WAS REMOVED.

Note Title: VAI

EXTERIOR
NEIGHBOR SAYS OWNER IS RARELY AROUND AND NEVER STAYS AT THE HOUSE. NEIGHBOR BELIEVES HOUSE IS MAINLY USED FOR STORAGE. ONLY ENTRANCE IS 6' DOOR. APPEARS IN POOR CONDITION. YEAR BUILT ESTIMATED AT 1920. PORTIONS OF SIDING MISSING. ROOF IS IN BELOW NORMAL CONDITION.



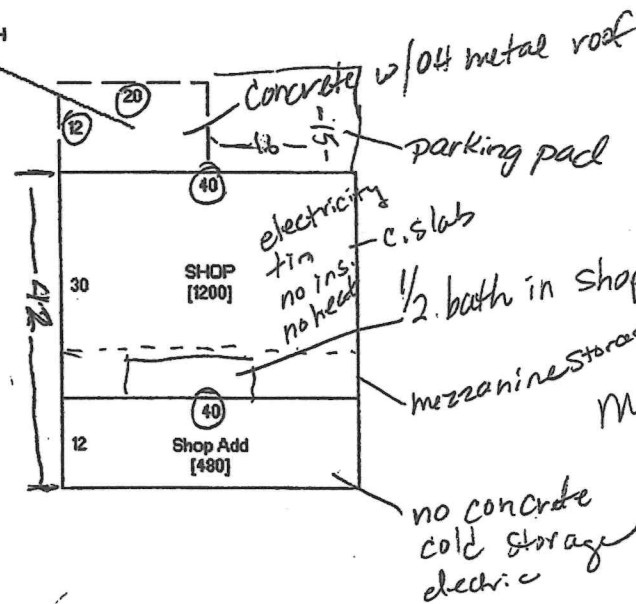
N/C Shed
8x10=80 SF



Stamped concrete
w/ overhead metal roof

Front of house
42 stone full
Front of garage
12.5 stone 1/2

OPEN PORCH
[240]



30-0-4235-0

Lees, Kim

garage

fully finished

3 PC SS Bath (7.5x8.5) 60

Mezzanine (17x7.5) + stairs →
epoxy floorcustom cabinets
concrete countertops
" window seat
oversize windows

unf. Attic 49' x 6' OBS

Inspection (Permission to inspect)

Signature: [Signature]Date: 6/10/26 Lister Initials: CSInspected CSRefused Est OB Only Vac Dwlg

Street

Paved

Gravel

Dirt

Utilities

City

Well / Septic

Rural

Exterior: MetalSiding: MetalWindows: Above AverageRoof: MetalBsmt: Interior: Above Average to AverageKitchen: concrete countertopsCustom CabinetsIsland in PantryBath: 2Heat: in floor house + oil furnace% A/C: 105

Addn 1	Addn 2	Addn 3	Addn 4	Addn 5	Addn 6	Addn 7
Yr Blt	Yr Blt	Yr Blt	Yr Blt	Yr Blt	Yr Blt	Yr Blt
Condition	Condition	Condition	Condition	Condition	Condition	Condition
Bsmt	Bsmt	Bsmt	Bsmt	Bsmt	Bsmt	Bsmt
Attic	Attic	Attic	Attic	Attic	Attic	Attic

☐ Single Fam
☐ # Fam Conv
☐ # Fam Flat
☐ Duplex
☐ Condo
☐ MFD Home

Year Blt: Att Gar Yr Blt:
☒ 1 Story ☐ 1 1/2 Story ☐ 1 3/4 Story
☐ 2 Story ☐ 2 1/2 Story ☐ 3 Story
☐ Split Foyer ☐ Split Level ☐ MFD (S)
☐ MFD(MS)

☐ Frame ☐ Metal-Post Fr
☐ Brk ☐ Metal-Wd Fr
☐ Log (C) ☐ A-Frame
☐ Log (P) ☐ Unique
☐ Berm ☐ Salvage \$
☐ Earth

Grade: Condition: Ex VG G AN N BN F P VP OBS

BASEMENT			HEAT / A/C		ATTIC		ROOM COUNTS																																																																												
☒ None ☐ Cellar (NC) ☐ 1/4 ☐ 1/2 ☐ 3/4 ☐ Full ☐ Pier ☐ Perimeter ☐ Crawl ☐ Slab ☐ SF Dirt Flr ☐ Obsv			Yes No - base heat ☒ FHA - Gas ☐ FHA - Electric ☐ Gravity ☐ HW - Baseboard ☐ HW - Radiant ☐ HW - Floor ☐ Elec - Baseboard ☐ Elec - Radiant ☐ Heat Pump In Flr HW Heat _____		No Heat: Top ☐ 2nd & 3rd Flr ☐ Steam Solar Geo-Thermal ☒ # Floor / Wall Pipeless Handfired # Space Heat CENTRAL A/C ☒ Yes ☐ No ☐ Ductless _____ SF		Pull-Stair _____ 3/4 F/S _____ Full 1/4 _____ Obsv 1/2 _____ FINISH DESCRIPTIONS Fdtn: <u>CONC</u> CBLK STN TILE BRK Walls: VINYL WDLAP BRK <u>STD</u> MTL CBRD Roof: AGBL AHIP AMAN <u>MTLGBL</u> Int Fin: <u>DRWL</u> PAN PSTR LOG KP Floor: CARP VNYL HDWD CER LAM <u>LVP</u>																																																																												
PLUMBING			BUILT INS		GARAGES/CARPORTS																																																																														
☐ Std Bath - 3 Fixt ☐ SS Bath - 3 Fixt ☐ Toilet Room ☐ Lavatory ☐ Water Closet ☒ Sink Laundry/bath ☐ SS / Tub ☐ Mtl SS Bath ☐ Mtl SS ☐ Wet Bar ☐ Cust Bath - 3 Fixt			☐ Cust Tub ☐ No Hot Water Tank ☐ No Plumbing ☐ Sewer & Water Only ☐ Water Only w/Sink ☐ Hot Tub ☐ Bidet ☐ Fbgls Service Sink ☐ Urinal ☐ Sauna ☐ Cust Bath - 4 Fixt		☐ Cust Tile Full Bath ☐ Cust Tile SS Bath ☐ Cust Bath - 5 Fixt ☐ Cust Tile Shower ☐ Cust Tile SSB w/lav ☐ Cust Tile SSB w/Std Tub ☐ Cust Tile SSB - 5 Fixt ☐ Cust Bath w/lav ☐ Cust Bath w/Cust SS ☐ Cust Bath w/Cust SS+lav		☐ Range ☐ Oven ☐ Dbl Oven ☐ Dishwasher ☐ Microwave ☐ Security Sys ☐ BI Vacuums ☐ Intercom Sys ☐ BI Stereo <i>Custom Cabinetry</i>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Type</th> <th>Det Gar/Car</th> <th>Det Gar/Car</th> <th>Det Gar/Car</th> </tr> <tr> <td>Year Blt</td> <td><u>2023</u></td> <td></td> <td></td> </tr> <tr> <td>Const</td> <td><u>wood</u></td> <td></td> <td></td> </tr> <tr> <td>W x L</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Grade</td> <td><u>AN</u></td> <td></td> <td></td> </tr> <tr> <td>Cond</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bsmt</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Dirt Flr</td> <td>☐</td> <td>☐</td> <td>☐</td> </tr> <tr> <td># Stalls</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Int Fin</td> <td><u>100%</u></td> <td></td> <td></td> </tr> <tr> <td>Heat</td> <td>Yes/InFlr/Susp</td> <td>Yes/InFlr/Susp</td> <td>Yes/InFlr/Susp</td> </tr> <tr> <td>A/C</td> <td>☐</td> <td>☐</td> <td>☐</td> </tr> <tr> <td>Plumbing</td> <td>☒ Sink</td> <td>☐</td> <td>☐</td> </tr> <tr> <td>Cabinetry</td> <td>☐ 3PC SS 7.5x8.5</td> <td>☐</td> <td>☐</td> </tr> <tr> <td>Qtrs Style</td> <td>Unf / Fin</td> <td>Unf / Fin</td> <td>Unf / Fin</td> </tr> <tr> <td>Qtrs Hgt</td> <td>Sloped / Full</td> <td>Sloped / Full</td> <td>Sloped / Full</td> </tr> <tr> <td>Qtrs Plumb</td> <td>Yes / No</td> <td>Yes / No</td> <td>Yes / No</td> </tr> </table>							Type	Det Gar/Car	Det Gar/Car	Det Gar/Car	Year Blt	<u>2023</u>			Const	<u>wood</u>			W x L				Grade	<u>AN</u>			Cond				Bsmt				Dirt Flr	☐	☐	☐	# Stalls				Int Fin	<u>100%</u>			Heat	Yes/InFlr/Susp	Yes/InFlr/Susp	Yes/InFlr/Susp	A/C	☐	☐	☐	Plumbing	☒ Sink	☐	☐	Cabinetry	☐ 3PC SS 7.5x8.5	☐	☐	Qtrs Style	Unf / Fin	Unf / Fin	Unf / Fin	Qtrs Hgt	Sloped / Full	Sloped / Full	Sloped / Full	Qtrs Plumb	Yes / No	Yes / No	Yes / No
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Rec Room ☐			L A H				# Openers _____																																																																												
Living Qtrs ☐			L A H																																																																																
Walk-out (PLF Exposed)			L A H																																																																																
FIREPLACES			Count		Dbl Sided		YARD ITEM																																																																												
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							Count																																																																												
							Lump/SV																																																																												

2024 Emmons County Real Estate Tax Statement

Statement No: 1685

Parcel Number
11-0000-06168-010

Jurisdiction
135-75

Owner
SEPPANEN, LAINE A & CHRISTIN

Physical Location
0
ND

Legal Description
SCT:12 TWN:135 RNG:075
S2S2SW4NE4 12-135-75

Acres
10.000

2024 TAX BREAKDOWN

Net consolidated tax	54.99
Plus: Special Assessments	0.00
Total tax due	54.99
Less: 5% discount, if paid by February 15, 2025	-2.75
Amount due by February 15, 2025	52.24

(If your mortgage company pays your property taxes, then this is an informational statement only.)

Legislative Tax Relief:

Tax Distribution (3-year comparison):

	2022	2023	2024
Legislative Tax Relief:	34.42	35.38	36.06
True and Full Value	5,500	5,500	5,600
Taxable Value	275	275	280
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	275	275	280
Total mill levy	162.660	165.290	196.400

Taxes By District (in dollars):

Emmons County	20.12	19.12	20.71
135-75	4.62	4.95	5.04
Napoleon School	17.59	17.54	24.78
Braddock Fire	1.40	1.38	1.40
Emmons Ambulance	0.00	0.00	0.56
County Hospital	0.00	1.36	1.40
Soil Conservation	0.42	0.42	0.42
Water Resource	0.30	0.40	0.40
North Dakota	0.28	0.28	0.28

Consolidated Tax

Net effective tax rate

44.73	45.45	54.99
0.81%	0.83%	0.98%

Or pay in two installments (with no discount)

Payment 1: Pay by March 1, 2025	27.50
Payment 2: Pay by October 15, 2025	27.49

Penalty on 1st Installment & Specials:

March 2, 2025	3%
May 1, 2025	6%
July 1, 2025	9%
October 15, 2025	12%

Penalty on 2nd Installment:

October 16, 2025	6%
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FOR ASSISTANCE, CONTACT:

Office: Emmons County Treasurer
PO Box 188
Linton, ND 58552
Phone: 701.254.4802
Email: mohlhauser@nd.gov

Return with remittance

2024 Emmons County Real Estate Tax Statement

Your canceled check is your receipt for your payment.
No receipt will be issued.

Parcel Number: 11-0000-06168-010
Statement Number: 1685

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: _____



11-0000-06168-010

Total tax due	54.99
Less: 5% discount	-2.75
Amount due by February 15, 2025	52.24

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2025	27.50
Payment 2: Pay by October 15, 2025	27.49

SEPPANEN, LAINE A & CHRISTINA

MAKE CHECK PAYABLE TO:

Emmons County Treasurer
PO Box 188
Linton, ND 58552
Phone: 701.254.4802

6143 18TH AVE SE, BRADDOCK

Deed: SEPPANEN, LAINE & CHRISTINA

Map Area: 135/75 AG

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#:

Tax Dist: 1102070000

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: NONE

Rural / Ag Dwelling

Legal: S2S2SW4NE4 12-135-75

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres									
Site-Excess							1.000									
Excess 1							1.000									
Sub Total						87,120.00	2.000									
Ag Land							8.000									
Grand Total						435,600.00	10.000									

Street

Utilities

Zoning

Land Use

Site-Excess	None	None	Not Applicable	Not Applicable
Ag Land	None	None	Not Applicable	Not Applicable

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025
04/07/2022	\$0	D008	177584	3/16/2021		C	\$0	New Dwlg	Land	\$19,900	\$0	\$0	\$11,100
01/26/2021	\$0	D008	176277						Dwlg	\$128,800	\$0	\$0	\$89,100
									Impr		\$0	\$0	
									Total	\$148,700	\$0	\$0	\$100,200

Bldg / Addn	Description	Units	Year										
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,877											
	Adjustment for basement - Crawl												
	Base Heat												
	Add Central Air	1,877											
	Deck #1: Concrete Patio	128 SF											
	Deck #2: Asph/Wd Roof OH	128 SF											
	Deck #3: Wood Deck	238 SF											
	Deck #4: Asph/Wd Roof OH	238 SF											
	Plumbing	2											
Gar	Att Frame	1,338 SF	2022										

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Ag Dwlg	\$11,100	\$89,100	\$0	\$0	\$100,200
2024		Appr	Rural	Ag Land	\$5,600	\$0	\$0	\$0	\$5,600
2023		Appr	Rural	Ag Land	\$5,500	\$0	\$0	\$0	\$5,500
2022		Appr	Rural	Ag Land	\$5,500	\$0	\$0	\$0	\$5,500
2021		Appr	Rural	Ag Land	\$2,400	\$0	\$0	\$0	\$2,400
2020		Appr	Rural	Ag Land	\$48,200	\$0	\$0	\$0	\$48,200
2019		Appr	Rural	Ag Land	\$48,200	\$0	\$0	\$0	\$48,200
2018		Appr	Rural	Ag Land	\$48,200	\$0	\$0	\$0	\$48,200
2017		Appr	Rural	Ag Land	\$44,400	\$0	\$0	\$0	\$44,400
2016	VAI Import from file	Import			\$44,366	\$0	\$0	\$0	\$44,366
2014		Import	Rural	Ag Land	\$38,136	\$0	\$0	\$0	\$38,136

760 BAYSIDE DR,

Deed: BOSCH, RANDALL G & NANCY J L/E

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-110

Lister/Date: NM, 08/06/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/18/2016

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: NONE

Rural / Residential

Legal: Section: 14; Twp: 132; Rng: 79; Block: ; Lot: ; Deeded Acres: 10.000

LOT 1 OF TCT A IN NE4NW4 14-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land						
Site-Excess							1.000			Poor						
Excess 1							9.000			Poor						
Sub Total						435,600.00	10.000									
Grand Total						435,600.00	10.000									

Street

Utilities

Zoning

Land Use

Site-Excess	Gravel	Rural Water	Not Applicable	Not Applicable
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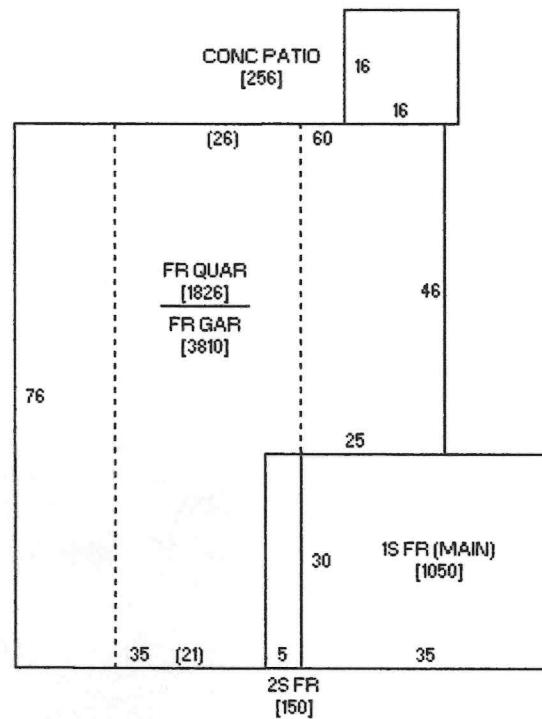
Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized
10/08/2024		D008	179985						Land	\$34,300	\$0	\$0
									Dwlg	\$293,100	\$0	\$0
									Impr		\$0	\$0
									Total	\$327,400	\$0	\$0

Bldg / Addn	Description	Units	Year						
	101 — Single-Family / Owner Occupied								
	1 Story Frame	1,050							
	Adjustment for basement - None								
	Base Heat: Forced Air								
	Add Central Air	1,050							
	Deck #1: Concrete Patio	256 SF							
	Plumbing	2							
Gar	Att Frame	3,810 SF	2009						
	Qtrs Over: Frame	1,826 SF							
BEx	IN-FLR HEAT	5,010 SF							
Adtn	2 Story Frame	150 SF	2009						



Sketch 1 of 1

84TH ST SW, LINTON

Deed: KELSCH, CALVIN & PAULA

Map Area: 131/79 RES

Checks/Tags: F

Contract:

Route: 909-050-54F

Lister/Date: CW, 06/14/2016

CID#:

Tax Dist: 3115150000

Review/Date: TG, 10/19/2016

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: NONE

Rural / Residential

Legal: Section: 32; Twp: 131; Rng: 79; Block: ; Lot: ; Deeded Acres: 9.980

TCT IN N1/2NW1/4 32-131-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land						
Site-Excess							1.000			V Good						
Excess 1							9.000			NML						
Excess 2							0.480			V Poor						
Sub Total						456,508.80	10.480									
Grand Total						456,508.80	10.480									

Street

Utilities

Zoning

Land Use

Site-Excess | None

None

Not Applicable

Not Applicable

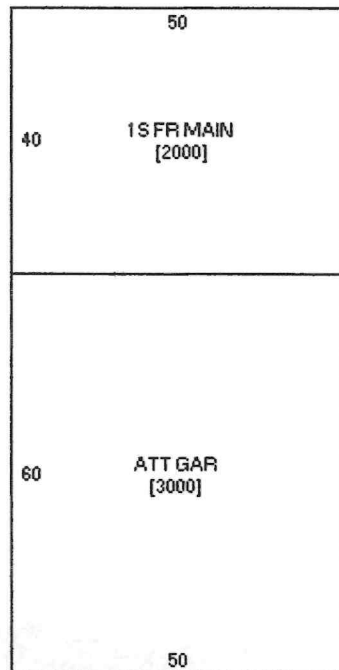
Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized
08/28/2009		D000	162432						Land	\$89,700	\$0	\$0
									Dwlg	\$211,200	\$0	\$0
									Impr		\$0	\$0
									Total	\$300,900	\$0	\$0

Bldg / Addn	Description	Units	Year						
	101 -- Single-Family / Owner Occupied								
	1 Story Frame	2,000							
	Adjustment for basement - None								
	Base Heat								
	Add Central Air	2,000							
	Add 1/2 Finished attic	700							
	Plumbing	3							
#1	Fireplace: Masonry w/Gas Insert	1							
Gar	Att Frame	3,000 SF	2012						



Sketch 1 of 1

8129 Bullhead Lane SW, LINTON

Deed: OHLHAUSER, RYAN & JENNIFER

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-220

Lister/Date: NM, 08/08/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: NONE

Rural / Residential

Legal: Section: 23; Twp: 132; Rng: 79; Block: ; Lot: ; Deeded Acres: 1.610

LOT D OF LOT 20 BEAVER BAY SUB. 23-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land						
Acre X Rate						43,560.00	1.000			R-230						
Subtotal						43,560.00	1.000									
Acre X Rate						26,571.60	0.610			R-90						
Subtotal						26,571.60	0.610									
Grand Total						70,131.60	1.610									

Street

Utilities

Zoning

Land Use

Acre X Rate	None	None	Not Applicable	Not Applicable
Acre X Rate	None	None	Not Applicable	Not Applicable

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized
05/12/2017		D015	172279						Land	\$80,200	\$0	\$0
06/08/2011		D023	164582						Dwlg	\$533,900	\$0	\$0
									Impr		\$0	\$0
									Total	\$614,100	\$0	\$0

Bldg / Addn	Description	Units	Year
	101 — Single-Family / Owner Occupied		
	1 Story Frame	1,600	
#1	Bsmt Fin - Walk-out (PLF Exposed) (Avg)	48 Tbl	
#2	Bsmt Fin - Minimal Finish (Avg)	1,600 Tbl	
	Base Heat: Geothermal		
	Add Central Air	1,600	
	Deck #1: Concrete Patio	420 SF	
	Deck #2: Vinyl/CompoDeck	168 SF	
	Deck #3: Asph/Wd Roof OH	168 SF	
	Deck #4: Asph/Wd Roof OH	40 SF	
	Deck #5: Vinyl/CompoDeck	40 SF	
	Plumbing	2	
#1	Fireplace: Gas	1	
Gar	Att Frame	2,430 SF	2022

