

Staff Report for 2026 State Board of Equalization

File No.: 2026 – EMMONS – SCHWAHN

Prepared By: Property Tax Division

County or City: EMMONS COUNTY

Appellant: TRENTON SCHWAHN

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Trenton Schwahn is appealing the value of \$286,500 on parcel number 30-0000-04176-217, located at 8153 Tucker Trail 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 **Emmons**
Appellant: Enter Appellant Name **Trenton & Tiffany Schwahn**
Type of Appeal: Choose One **Property Evaluation Appeal**

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2026, 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: **8152 Tucker Trail SW, Linton, ND 58552**
Township Name: **Unknown**
County: **Emmons**
Parcel ID: **30-0000-04176-217**
Legal Description: **Lots 217 & 218 of Walthers Beaver Bay
Subdivision, Lakeview II 23-132-79**

Appellant Contact Information:

Appellant Name: **Trenton & Tiffany Schwahn**
Address: **8075 Wildrye Place, Bismarck, ND 58503**
Phone Number: **701-202-3131**
Email Address: **trentonschwahn@yahoo.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



Brian Kroshus, Tax Commissioner

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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.

The following information is submitted in support of my appeal to the State Board of Equalization regarding Parcel No. 30-0000-04176-217, located at 8152 Tucker Trail SW, Linton, North Dakota.

I received a Notice of Real Estate Assessment indicating that the 2026 assessed value of my property was increasing from \$111,800 to \$286,500. While I fully expected the assessed value to increase due to the construction of a new 560-square-foot dwelling on the property, the magnitude of the increase prompted me to seek additional information regarding how the valuation had been determined.

After receiving the notice, I contacted Emmons County Tax Director Christina Seppanen and requested additional details regarding the assessment. Upon reviewing the 2026 property record card, I immediately noticed what appeared to be an error in the building classification. The dwelling was identified as a one-and-one-half-story frame structure, when in fact it is a single-story dwelling.

I subsequently contacted Christina with additional questions regarding the assessment and the information contained on the property card. During those discussions, I was seeking clarification on the methodology used and the basis for certain classifications. However, the conversations became increasingly unproductive, and I did not feel that my concerns were being adequately addressed.

Prior to the Emmons County Board of Equalization meeting, I received a revised property card correcting the dwelling classification from a one-and-one-half-story structure to a single-story dwelling. This correction reduced the property's assessed value from \$286,500 to \$276,800 (see page 14).

While I appreciate that the classification error was corrected, the fact that such a significant error existed on the original assessment raised concerns about the accuracy of the valuation process and prompted me to conduct a more thorough review of the remaining assessment data. As a result, I identified additional issues and inconsistencies that form the basis of this appeal and are discussed in the information that follows.

As instructed in the Notice of Real Estate Assessment, I attended the Emmons County Board of Equalization meeting on June 2, 2026, to present my concerns regarding the valuation of my property.

At the conclusion of Christina's presentation to the Board, she stated that the 2026 assessments had not yet been reviewed by a certified Class I Assessor and that the review process was still ongoing. She requested that the Board of Equalization meeting remain open until June 23 so the assessments could be reviewed before being finalized.

This was concerning because North Dakota Century Code § 11-10.1-05.5 requires that assessments be reviewed by a certified Class I Assessor prior to the Board of Equalization

meeting (see page 158). In addition, the Board of Equalization is required to meet within the first ten days of June. Relevant meeting notes from the June 2 meeting are included on pages 148-154.

Following Christina's presentation, I presented my concerns to the Board. Early in the discussion, comments were made suggesting that my property may have still been considered under construction during the prior assessment cycle and questioning whether I simply did not want to pay taxes. These comments gave me the impression that the focus was being placed on my motivations rather than on the facts surrounding the assessment itself.

I explained that my concerns were not about avoiding taxes, but rather about ensuring that my property was assessed fairly and consistently with comparable properties. I presented information regarding both the valuation of my land and the assessment of the new dwelling located on the property. At that time, I did not challenge the assessed value of my existing shop building, as I believed its valuation was generally reasonable despite experiencing a significant increase between 2024 and 2025.

Regarding the land valuation, the proposed 2026 assessment values my two-acre parcel at \$48,700 (see page 23). To evaluate this value, I compared it with nearby improved properties that appear to be similarly situated. Parcel No. 30-0000-04176-038 contains three acres and is assessed at \$43,400 (see page 35), while Parcel No. 30-0000-04176-032 contains two acres and is assessed at \$38,700 (see page 38). I asked why my land was valued higher than these comparable properties, but no clear explanation or meaningful discussion was provided.

I then continued presenting additional information regarding the assessment of my dwelling and comparisons with other similar properties within the county. Following that discussion, it was agreed that Christina would conduct a site visit and perform a more thorough review and reassessment of the property.

Christina and two other county employees visited my property on June 12 to conduct an assessment. During the site visit, Christina made comments indicating that the dwelling contained custom kitchen cabinetry and a granite bathroom countertop. Both of these observations were incorrect. To address these inaccuracies, I sent an email later that same afternoon clarifying the actual materials and finishes present in the dwelling (see pages 86-87).

Throughout the inspection, I repeatedly explained that the building materials used in the construction were standard, off-the-shelf products purchased from large retail home improvement stores rather than custom or premium-grade materials. Supporting receipts for the major building materials have been included in the attachments (see pages 97-129).

On June 20, I received Christina's revised assessment of the property (see pages 23-32), followed by a final assessment letter sent by email on June 25 (see pages 21-22). In her assessment, Christina concluded that although the dwelling exhibited a "consistently upgraded and cohesive interior finish package, including full shiplap and tongue-and-groove treatments," the overall construction quality fell within the "upper production range." Based on this conclusion, the dwelling was assigned a Grade 4+5 classification under the Computer Assisted Mass Appraisal (CAMA) scoring system.

The Grade 4+5 classification resulted in a grade multiplier of 1.21. This was a substantial increase from the dwelling's previous classification of Grade 4-10, which carried a grade multiplier of 1.03. A copy of the Vanguard Grade Guide is included in the attachments (see page 94).

Based on the actual construction methods, quality of materials, and overall characteristics of the property, I do not believe either the dwelling or the shop meet the criteria for an "upper production" classification. The residence was built using economy-grade materials and standard construction techniques, without custom features, premium finishes, or high-end building components that would typically justify such a designation. As a result, I believe the Grade 4+5 classification and corresponding 1.21 multiplier overstate the quality and value of the improvements and have contributed to an assessment that exceeds the property's actual market characteristics.

Prior to Christina's site visit, it was documented that the dwelling did not contain several features commonly found in year-round residences, including washer and dryer hookups, a built-in microwave, a dishwasher, or a range. In addition, the heating system is designed primarily to prevent water lines from freezing during the winter months and is not intended to support full-time, year-round occupancy.

The dwelling is constructed on a floating slab foundation (see attached photographs). The combination of the foundation type, plumbing design, and limited heating system capability restricts the property's use to seasonal occupancy rather than year-round residential use. These factors represent functional limitations that should be considered when evaluating the property's overall value.

Furthermore, many of the building components, including the windows, cabinetry, flooring, and other finishes, are economy-grade materials rather than higher-end residential products. Documentation supporting the cost and quality of the major building materials has been included in the attachments.

Given the seasonal nature of the dwelling, its construction characteristics, and the quality of its finishes, I believe these factors should be carefully considered when determining the property's assessed value. The assessment should accurately reflect the property's actual utility, condition, and market appeal relative to comparable properties within the county.

Throughout this process, I had multiple conversations with Mike Weeks, Vice President of Field Operations for Vanguard Appraisals. During those discussions, Mr. Weeks expressed concerns regarding the methodology used to assess my property and indicated that he did not agree with certain aspects of the assessment. However, he also explained that he was not willing to make those comments part of the official record due to Vanguard's working relationship with Emmons County.

Mr. Weeks further noted that a seasonal property such as mine should qualify for a functional adjustment or discount based on its characteristics and use. As an example, a similar adjustment appears to have been applied to a structure located on Parcel No. 42-0010-02095-023 (see page 74).

Given that similar properties have received such adjustments, I believe it is reasonable to question whether the same assessment principles were consistently applied to my property. This raises concerns about the uniformity of the valuation process and whether my property was assessed in a manner consistent with comparable properties throughout the county.

Another matter I would like to bring to the Board's attention is the condition and maintenance of the roadway providing access to my property. The approximately one-mile section of road serving my residence is not maintained by Emmons County. Instead, the residents who rely on the road are responsible for its upkeep, including grading, repairs, and snow removal.

Over the years, the property owners along this roadway have collectively spent tens of thousands of dollars to maintain safe and reliable access to their homes. This ongoing responsibility represents a significant expense and burden that is not shared by many other property owners whose roads are maintained by the county.

Based on my review of the assessment process, I do not believe this lack of county-maintained access has been adequately considered when determining the value of either the land or the dwelling. The reduced level of public services available to these properties should have an impact on their overall marketability and value and should be taken into account as part of a fair and equitable assessment.

A map identifying the roadway and its location can be found on page 92.

Prior to the continuation of the Equalization Meeting on June 23, I identified several concerns regarding information contained in my revised property card. In an effort to obtain clarification, I contacted Christina by email and left multiple voicemail messages. Unfortunately, I did not receive a response to any of those communications.

On the evening of June 22, I sent an email to each County Commissioner outlining my concerns and requesting that they be considered before action was taken on my

assessment (see pages 87-88). That same evening, I spoke directly with Commissioners Miller and Vander Vorst by telephone. I also left a voicemail message for Commissioner Magrum, but my call was not returned.

During the June 23 Commission meeting, Christina presented a revised assessment of my property to the Commission. Despite the concerns that had been raised prior to the meeting, the Commission did not address the issues I identified with the assessment, and the revised assessments were approved. During the discussion, Commissioner Magrum stated that the Commission was out of time and that the assessments needed to be approved, noting that property owners would have the opportunity to pursue further review through an appeal to the State Board of Equalization.

As I prepared my appeal to the State Board of Equalization, I continued to have questions and concerns regarding the revised assessment of my property. To better understand the basis for the valuation and the methodology used, I submitted a series of questions to Christina by email on July 13 (see pages 82-83).

1. On page 3 of the assessment you have a masonry fireplace listed. What qualifies as a masonry fireplace? My fireplace is a \$200 electric fireplace from Amazon with a shiplap surround. I've attached some pictures as none were included in the assessment you completed. There is no masonry on the dwelling interior or exterior.
2. On page 4 of the assessment you have what appears to be the overhang on my shop listed as a Porch (commercial). What makes this a commercial porch? On all previous years assessments that have been done on property this area was assessed as a concrete patio with a metal/fiberglass roof. I've looked at approx. 30 other properties in Emmons County with either an overhang on a dwelling or detached structures and they are all assessed as a concrete patio with a metal/fiberglass roof. I have not been able to find another one classified as a commercial porch. Just curious as to what you that would classify mine as something different? Why is it being considered separate and not part of the shop?
3. On page 2 of your findings letter, you mention that the construction is in the upper production range. Other than shiplap and tongue and groove finishes what else would qualify for a 4+5 grade and a 1.21 multiplier added to the value? You mentioned specifically cabinetry level. During the site visit, you had mentioned something about custom cabinets, and granite countertops. After the meeting, I emailed you the cabinets from Home Depot in the countertop from Wayfair. None of this stuff is custom. In fact I had to do assembly on the cabinets. Was this considered during your assessment even though that you have cabinetry level specifically listed? Also mentioned during the visit that all the doors and windows are off the shelf from Menards. The subway tile used on the back splashes is again off the shelf from Menards. Tile costs are around \$200 for the dwelling.

4. When I filled out the pre-inspection form I had indicated that the dwelling does not have washer and dryer hook ups, range or built-in microwave only a two burner electric cooktop. I also had indicated that this building sits on a floating slab and that the heating systems and plumbing are not meant for four season use. The property needs to be winterized just like a RV. I have had discussions with Mike at Vanguard and I was told that these sorts of things would qualify for a functional use discount. Has any of this been considered in your assessment?

5. During my comparisons with other properties, I have noticed that other properties are getting anywhere from a 10% to 45% economic or functional discount. The discount seems to be provided very inconsistently across the county. What makes a property eligible for such discounts?

6. During my appeal to the county, I had provided several examples of my land being valued at 25% higher or more than neighboring properties with similar improvements. I guess I'm looking for a clarification on the statement that you made on land evaluation on your findings. I have a hard time wrapping my head around why my land value is higher than everyone else's.

7. My shop has a 1.21 multiplier added to it. I guess I would ask why? It's an unfinished storage pole building that is similar to other buildings in the area. None of the comparables I have looked at have a multiplier added to it. Mine appears to be the only one.

8. On my initial 2026 assessment prior to my appeal, the dwelling was listed as a 1 1/2 Story frame. After some discussion, this was changed to a single story frame. In the latest assessment is now being considered as a single Story metal wood what does this mean? I've compared this to again about 30 other properties in the county and I have not found another one classified as a single Story metal wood structure. Looking for explanation.

9. On my initial 2026 assessment prior to my appeal, I was given a credit for having no basement. On the updated assessment that credit has disappeared. Shouldn't that credit still be present as I do not have a basement?

Christina responded on July 22, stating that she would not be addressing my questions regarding the assessment of my property (see page 81).

To further evaluate the fairness and consistency of my valuation, I have included several comparable property cards that I used in my analysis (see pages 40-79). Based on the county's assessments, the value per square foot of living area for these comparable properties ranges from \$44.78 to \$115.99. In contrast, my property is assessed at \$158.11 per square foot.

I recognize that smaller homes often have a higher value per square foot than larger homes due to the distribution of fixed construction costs. However, even with that consideration,

my property's assessed value remains significantly higher than the comparable properties I reviewed. These differences raise legitimate questions regarding the consistency of the assessment methodology and whether my property has been valued in a manner consistent with similar properties within Emmons County.

Given the substantial disparity between my assessment and those of comparable properties, I believe further review is warranted to ensure that assessment standards are being applied fairly, uniformly, and equitably to all taxpayers.

As previously discussed, I contacted Emmons County Tax Director Christina Seppanen on several occasions to better understand the basis for my 2026 property valuation. While the initial conversations were cordial, they quickly became unproductive when I began questioning information contained on my property card. In my view, reasonable questions regarding an assessment should be met with clear explanations and transparency.

Given the concerns I had regarding my own assessment, I became interested in understanding how similar properties, including the Tax Director's property, were being assessed. To my surprise, I was unable to locate any publicly available property records associated with Mrs. Seppanen. As a result, I submitted an Open Records Request to Emmons County.

The records I received raised additional concerns. All information related to Mrs. Seppanen's property has been redacted. Included in the records was a letter dated July 25, 2025 (see page 160), in which Mrs. Seppanen requested that her property information be treated as confidential. In her request, she cited North Dakota Century Code § 44-04-18.3. However, my review of this statute indicates that it applies to specific categories of public employees, including prosecutors, certain judges, judicial referees, juvenile court directors, probation officers, law enforcement personnel, correctional facility employees, and employees of the North Dakota Department of Corrections. Based on my understanding of the statute, a county tax assessor does not appear to fall within the listed categories eligible for those confidentiality protections. Relevant statutory information is included on pages 161-162.

After reviewing the available property records, I also noted several questions regarding the assessment of Mrs. Seppanen's property. County records indicate that a building permit was issued on March 15, 2021, for a 4,576-square-foot dwelling located on a 10-acre parcel (see page 164). An aerial image dated September 4, 2022, appears to show a substantially completed residence on the property (see page 165).

According to the property's tax records, approximately \$50 per year in property taxes were paid between 2022 and 2024 (see page 167). The assessed value increased to slightly more than \$100,000 in 2025, and the proposed 2026 assessment is just under \$150,000. Given the size and apparent condition of the residence, these valuations raise questions

regarding whether the property has been assessed consistently with comparable properties throughout the county.

I also find it noteworthy that the property card does not contain the detailed information, building sketches, photographs, or other supporting documentation that appears on most other property records (see pages 169-178). In addition, Chrstina has told me, the commission, and others in the county that her dwelling is still under construction. If that is the case, it raises questions regarding the property's eligibility for the Primary Residence Property Tax Credit reflected on the 2025 tax statement (see page 168). Can the residence credit be claimed on a dwelling still under construction? If not the credit of \$934.71 given in 2025 needs to be returned to the state and this property should be ineligible to receive any further credits until construction is complete.

Furthermore, the property card lists the year built as 2022, which is a significant factor in determining depreciation calculations. If the residence is still considered under construction, it is unclear how 2022 was established as the completed year of construction. These discrepancies warrant further review to ensure that the property has been assessed and classified in accordance with the same standards applied to all taxpayers.

My intent in raising these concerns is not to focus on any individual, but rather to ensure that property assessments are conducted fairly, consistently, and transparently. Public confidence in the assessment process depends on equal treatment under the law and the uniform application of assessment standards to all properties, regardless of ownership or position.

Christina's property should be inspected by an independent third-party assessor to ensure that all parties are contributing their fair share. Based on the circumstances, this situation may give the appearance of an abuse of authority by the individual involved.

In conclusion, I do not believe I have been treated fairly by Emmons County. My property record contains what appear to be clear errors, yet neither the Tax Assessor nor the County Commissioners were willing to adequately address the concerns I presented. I have provided numerous comparisons with other properties, which are attached for reference, and these comparisons highlight significant inconsistencies in the assessment process.

I fully understand and accept my responsibility to pay property taxes. However, I expect to pay only my fair and equitable share. This experience has been deeply disappointing and has left me with serious concerns about the fairness and consistency of the county's assessment process. Unfortunately, my confidence in the Emmons County Tax Director and County Commission has been undermined. The property tax system is intended to be transparent, impartial, and consistent, and my experience has fallen well short of those expectations.

I appreciate the State Board of Equalization taking the time to review my appeal. I look forward to continuing discussions with the State Tax Department and having the opportunity to further present my concerns.

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.

000166 - 002013

 SCHWAHN, TRENTON & TIFFANY
8075 WILD RYE PLACE
BISMARCK ND 58503-0000

Name of Township/City/District _____ County Emmons

Deedholder/Property Address	Real Estate Description
SCHWAHN, TRENTON & TIFFANY 8152 TUCKER TRAIL SW, LINTON, ND	LOTS 217 & 218 OF WALTHERS BEAVER BAY SUBDIVISION, LAKEVIEW II 23-132-79

Parcel Number

30-0000-04176-217

True & Full Value

Current Year Assessment (2026)	\$286,500
Previous Year Assessment (2025)	\$111,800

Hearing Schedule

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

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

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

The equalization boards will hold hearings as follows:

Name/Location	Date	Time
Emmons County Board of Equalization		
Emmons County Courthouse	June 2, 2026	9:45 AM
North Dakota State Board of Equalization		
State Capital-Brynhild Haugland Rm	August 11, 2026	8:30 AM

THIS IS NOT A TAX BILL

2025 Assessment

8152 TUCKER TRAIL SW

8152 TUCKER TRAIL SW, LINTON

Deed: SCHWAHN, TRENTON & TIFFANY

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#:

Tax Dist: 3036360000

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: NONE

Rural / Commercial

Legal: Section: 23; Twp: 132; Rng: 79; Block: ; Lot: 217; Deeded Acres: 2.020

LOTS 217 & 218 OF WALTHERS BEAVER BAY SUBDIVISION, LAKEVIEW II 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-200							
Subtotal						43,560.00	1.000										
Acre X Rate						44,431.20	1.020			R-75							
Subtotal						44,431.20	1.020										
Grand Total						87,991.20	2.020										

Street

Utilities

Zoning

Land Use

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

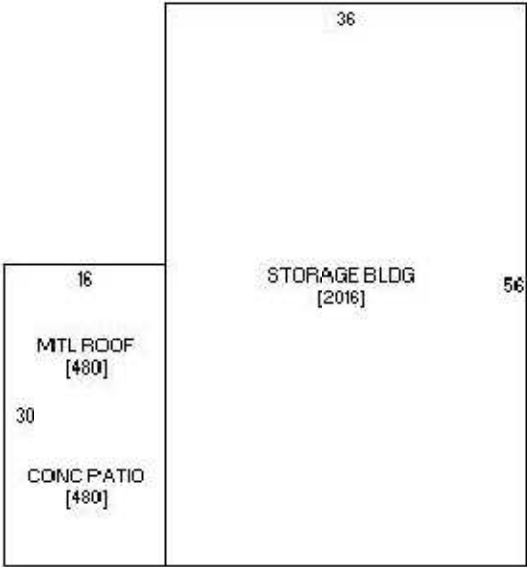
Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	
02/28/2020		D017	175272						Land	\$48,700	\$0	\$0	
									Dwlg		\$0	\$0	
									Impr	\$63,100	\$0	\$0	
									Total	\$111,800	\$0	\$0	

Bldg / Addn	Description	Units			Year							
	111 — Detached Structures Only											
	Base Heat											
	Add Central Air	0										
	Deck #1: Concrete Patio	480 SF										
	Deck #2: Fbgls/Mtl Roof	480 SF										
Gar	Det Metal	0' X 0'	2,016 SF		2020							



Sketch 1 of 1



**2026 Assessment
1st Revision**

8152 TUCKER TRAIL SW

8152 TUCKER TRAIL SW, LINTON

Deed: SCHWAHN, TRENTON & TIFFANY

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#:

Tax Dist: 3036360000

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOTS 217 & 218 OF WALTHERS BEAVER BAY SUBDIVISION, LAKEVIEW II 23-132-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rd nearest \$100)
Acre X Rate						43,560.00	1.000			R-200	\$43,200.00					\$0	
Subtotal						43,560.00	1.000					\$43,200	0%	0%	0%	\$0	\$43,200
Acre X Rate						44,431.20	1.020			R-75	\$5,400.00					\$0	
Subtotal						44,431.20	1.020					\$5,508	0%	0%	0%	\$0	\$5,500
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						87,991.20	2.020					\$48,708					\$48,700

Street

Utilities

Zoning

Land Use

Acre X Rate	None	None	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
02/28/2020	\$53,000	D017	175272	8/15/2024		C	\$20,000	New Bldg	Land	\$48,700	\$0	\$0	\$48,700
									Dwlg	\$237,800	\$0	\$0	
									Impr		\$0	\$0	\$63,100
									Total	\$286,500	\$0	\$0	\$111,800

Res. Structure		Finish				Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	3	Bedrooms Above #	1	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt		Year Built		Year Built	2020
Year Built	2025					Toilet Room (1/2 Bath)		EFA		EFA	6
EFA / EFYr	1 / 2025					Lavatory		EFA Year		EFF Year	2020
Arch. Dsgn	N/A	Foundation	Conc			Shower Stall/Tub		Style		Style	Det Metal Post Fr HiBay
Style	1 1/2 Story Frame	Exterior Walls	Steel			Mtl St Sh Bath		Area (SF)		Area (SF)	2,016
AreaSF/TLA	560 / 756	Roof	Mtl / Gable			Wet Bar		Condition		Phy-Depr.%	No
GLA 1st/2nd	560 / 196	Interior Finish	Drwl			Cust Bath - 3 Fixt		Bsmt (SF)		No Flr Adj.	No
Grade	4-10	Flooring	Carp / Vinyl			Custom Tub		NoBsmt Flr(SF)		Grade	4-10
Grade Mult.	1.030	Non-base Heating		Fireplace		No Hot Water Tank		2nd Flr Adj.		Condition	NML
Condition	NML	Floor/Wall #	0			No Plumbing		Heat		Bsmt (SF)	
Phy-Depr.%	1%	Pipeless #	0			Sewer & Water Only		AC		Interior Finish	<None>
Basement	None	Hand Fired (Y/N)	No			Water Only w/Sink		Attic (SF)		Interior Finish (SF)	
No Bsmt Flr.	0	Space Heat #	0			Hot Tub				Qtrs Over	None
Heat	Yes	Appliances				Bidet				Qtrs Over (SF)	
AC	Yes	Range Unit	Built-In Vacuums			Fbols Service Sink		Obsolescence		Qtrs AC (SF)	
Attic	None	Oven - Single	Intercom System			Urinal		Functional %	0%	%Phy/F-E-O Obs	6.00-0-0-0
		Oven - Double	BI Stereo(SpkrsOnly)			Sauna		External %	0%	Door Opnrs	
		Dishwasher				Cust Bath - 4 Fixt		Other %	0%	Stalls- Bsmt / Gar	
		Microwave				Cust Tile Full Bath		None			
		Trash Compactor				Cust Tile SS Bath		None			
		Jennair				Cust Bath - 5 Fixt		None			
		Security System				Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav					

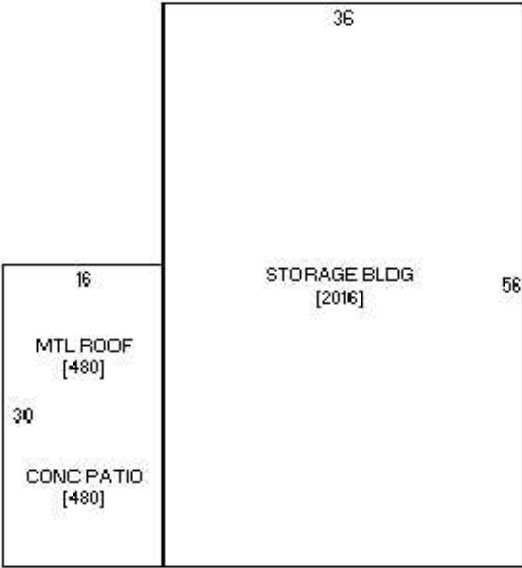
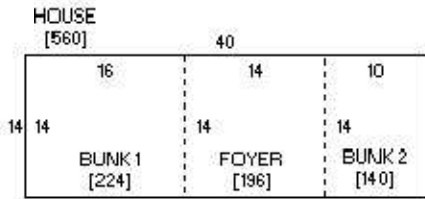


Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 1/2 Story Frame	560 SF	\$115,690										
	Foyer Adjustment	196 SF	(\$5,120)										
	Adjustment for basement - None		(\$13,360)										
	Base Heat												
	Add Central Air	560 SF	\$3,200										
D1	Concrete Patio - Avg	480 SF	\$2,352										
D2	FbglS/Mtl Roof - Avg	480 SF	\$4,800										
	Plumbing	1	\$3,400										
	Sub Total		\$110,862	1.030	\$114,188	2025	1.00	0	0	0	\$113,046		
	Dwelling TOTAL				\$114,188						\$113,046		
Gar	Det Metal Post Fr HiBz	2,016 SF	\$65,174	1.030	\$67,129	2020	6.00	0	0	0	\$63,101		
	Residential Building TOTAL										\$176,147	1.350	\$237,800

These credits were removed on the final assessment with no explanation

This information is for the overhang on the shop. In the final assessment it is being classified as a commercial porch

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Comm	\$48,700	\$0	\$63,100	\$0	\$111,800
2024		Appr	Rural	Comm	\$48,700	\$0	\$45,300	\$0	\$94,000
2023		Appr	Rural	Comm	\$48,700	\$0	\$43,900	\$0	\$92,600
2022		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2021		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2020		Appr	Rural	Comm	\$33,100	\$0	\$0	\$0	\$33,100



Sketch 1 of 1



**2026 Assessment
2nd Revision**

8152 TUCKER TRAIL SW

8152 TUCKER TRAIL SW, LINTON

Deed: SCHWAHN, TRENTON & TIFFANY
Contract:
CID#:
DBA:
MLS:

Map Area: 132/79 RES
Route: 000-000-000
Tax Dist: 3036360000
Plat Page:
Subdiv: NONE

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

Rural / Residential

Legal: LOTS 217 & 218 OF WALTHERS BEAVER BAY SUBDIVISION, LAKEVIEW II 23-132-79

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						44,431.20	1.020								
Subtotal						44,431.20	1.020								
Ag Land						0.00	0.000								
Grand Total						87,991.20	2.020								

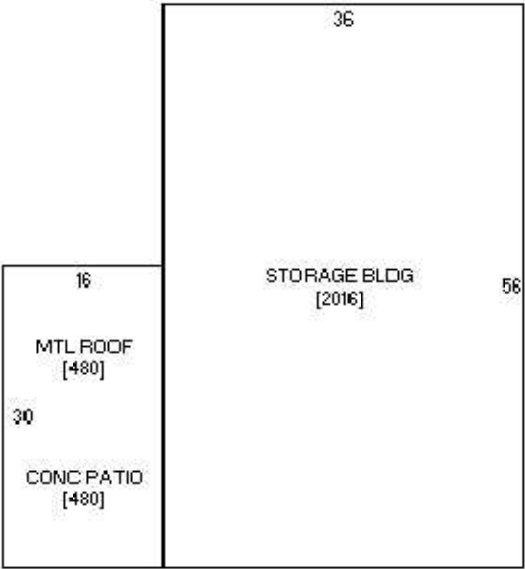
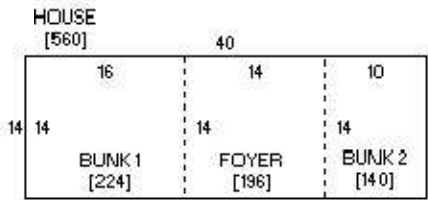
Street				Utilities				Zoning				Land Use			
Acre X Rate	None				None				Not Applicable				Not Applicable		
Acre X Rate	None				None				Not Applicable				Not Applicable		
Ag Land	None				None				Not Applicable				Not Applicable		

Sales				Building Permits					Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025	
02/28/2020	\$53,000	D017	175272	8/15/2024		C	\$20,000	New Bldg	Land	\$48,700	\$0	\$0	\$48,700	
									Dwlg	\$228,100	\$0	\$0		
									Impr		\$0	\$0	\$63,100	
									Total	\$276,800	\$0	\$0	\$111,800	

[illegible]

Bldg / Addn		Description	Units		Year							
		101 — Single-Family / Owner Occupied										
		1 Story Frame	224									
		Adjustment for basement - None										
		Base Heat										
		Add Central Air	224									
		Add 1/4 Loft attic	56									
		Deck #1: Concrete Patio	480 SF									
		Deck #2: FbglS/Mtl Roof	480 SF									
		Plumbing	1									
1 of 2	Adtn	1 Story Frame	196 SF		2025							
2 of 2	Adtn	1 Story Frame	140 SF		2025							
	Gar	Det Metal Post Fr HiBz	2,016 SF		2020							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Comm	\$48,700	\$0	\$63,100	\$0	\$111,800
2024		Appr	Rural	Comm	\$48,700	\$0	\$45,300	\$0	\$94,000
2023		Appr	Rural	Comm	\$48,700	\$0	\$43,900	\$0	\$92,600
2022		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2021		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2020		Appr	Rural	Comm	\$33,100	\$0	\$0	\$0	\$33,100



Sketch 1 of 1



**2026 Assessment
3rd Revision**

***Approved by Emmons County
Board of Equalization**

8152 TUCKER TRAIL SW

06/24/2026

Mr. Schwahn,

This is a summary of what I presented at the meeting regarding your property.

Christina Seppanen
Emmons County Tax Director

30-0000-04176-217
SCHWAHN, TRENTON & TIFFANY
8152 TUCKER TRAIL SW, LINTON ND

PRC FILE NOTES

06/12/2026 CS CONDUCTED ON-SITE INSPECTION. THE OWNER COMPLETED THE PRE-INSPECTION FORM AND PROVIDED ACCESS TO THE DWELLING. THE OWNER STATED HE DID NOT HAVE A KEY OR GARAGE DOOR REMOTE FOR THE SHOP, SO ENTRY WAS NOT POSSIBLE. HE REPORTED THAT THE SHOP HAS NO INTERIOR FINISHING OR PLUMBING, CONSISTENT WITH WHAT HE INDICATED ON THE PRE INSPECTION FORM. HE STATED THE ONLY FEATURE PRESENT IS A DRAIN AND REITERATED THAT HE IS NOT DISPUTING THE SHOP VALUE. VISIBILITY THROUGH THE MAN DOOR WINDOW WAS LIMITED, MAKING IT DIFFICULT TO OBSERVE INTERIOR CONDITIONS. INCOMPLETE TRIM WORK IN DWELLING DOES NOT CONSTITUTE CONSTRUCTION OBSOLESCENCE AS THE STRUCTURE IS OTHERWISE FULLY FUNCTIONAL AND OCCUPIED-READY. PATIO DIMENSIONS WERE INCORRECT (TOO SMALL).

06/03/2026 CS FORMAL DISPUTE FROM OWNER AT EQUALIZATION MEETING. I WILL PROVIDE ON-SITE INSPECTION OF PROPERTY. AT MEETING, OWNER UNHAPPY WITH LAND AND HOME VALUES AND PATIO/ROOF VALUED WITH DWELLING RATHER THAN THE SHOP. OWNER OFFERED COMPARIBLE PROPERTY (30-0-4235) AS PROPER WAY TO VALUE PATIO/ROOF WITH SHOP. I HAVE MADE THAT CORRECTION. WORKING TO DETERMINE AN INSPECTION DATE.

06/12/2026 ON-SITE INSPECTION

Mr. Schwahn (owner) completed the pre-inspection form and provided access to the dwelling. The dwelling structure is considered functionally complete for assessment purposes, with completed structural, interior wall, ceiling, flooring, kitchen, and bath systems in place. Remaining unfinished items consist of minor interior trim installation totaling approximately 100 linear feet, which is considered punch-list level finish work and does not affect functional occupancy or overall construction completion status.

During the site visit, an interior inspection of the shop was requested. Owner indicated the building was locked and that a key nor remote for overhead door was not available at this time. Owner advised that access could be provided at a later date; however, due to assessment review deadlines, an additional inspection could not be completed prior to preparation of the valuation report. Owner reported that the shop has no interior finishing or plumbing, consistent with what he indicated on the pre inspection form. He stated the only feature present is a drain and reiterated that he is not disputing the shop value. Visibility through the man door window was limited, making it difficult to observe interior conditions. An outdoor shower adjacent to the shop was observed. Patio dimensions were incorrect (too small). Accordingly, the shop valuation was based on exterior observation, building measurements, available records, and observable construction characteristics.

Permit records for both the shop (2020) and dwelling (2024) indicated that no septic system was present at the time of application. However, field inspection confirmed the existence of a septic system on the property. The owner stated the system was installed in 2020. This represents a discrepancy between permit documentation and observed site conditions.

DWELLING STRUCTURE ANALYSIS

Dwelling description

The structure is a 1-story dwelling measuring approximately 14'x40' with a finished interior and ceiling system. The dwelling includes partial loft areas at both ends of the structure connected by a narrow walkway. The central portion of the dwelling is open to the ceiling, creating a vaulted interior condition.

Loft justification

The loft areas are discontinuous and limited in usable headroom, with circulation space between loft sections further reducing functional area. Based on observed dimensions, loft areas were classified as a fractional loft contribution (1/4) rather than full or half loft, reflecting limited usability and interrupted floor area.

Cathedral ceiling explanation

The central portion of the dwelling is open to the ceiling, contributing to a vaulted interior condition. This feature is reflected in the dwelling design but does not increase finished square footage.

DWELLING STRUCTURE CONCLUSION

While the dwelling exhibits a consistently upgraded and cohesive interior finish package, including full shiplap and tongue-and-groove treatments, the overall construction quality remains within the upper production range. Material selections, cabinetry level, and system-wide construction characteristics support a Grade 4+5 classification as derived from CAMA component scoring.

FINAL GRADE DETERMINATION

Valuation was based on measured interior conditions and observed functional use.

CAMA Component Score: 38 points

Resulting Grade: 4+5

SHOP IMPROVEMENT ANALYSIS**Construction and Access**

Shop evaluated based on exterior observation and available permit records. Interior inspection was not completed prior to report deadline due to lack of access at time of inspection.

Site Utilities

Field inspection confirmed presence of a septic system on the property. Owner stated septic installation occurred in 2020. Water service is present via exterior spigot and outdoor shower adjacent to shop.

Permit records did not indicate septic installation at time of application; however, field observation confirmed its existence, creating a discrepancy between recorded permits and site conditions.

Functional Interpretation

The presence of water and wastewater infrastructure indicates functional utility capacity associated with site improvements. However, interior finish levels and plumbing configuration within the shop could not be independently verified.

FINAL SHOP GRADE DETERMINATION

Grade 4+5 based on observable construction characteristics, comparable structures in the county, and available utility evidence.

No upward adjustment to Grade 3 was made due to lack of verified interior finish and plumbing documentation.

LAND VALUATION

The land component was reviewed and is valued consistently with all other comparable parcels in the surrounding neighborhood. No adjustments were made outside the standard model applied to similar properties.

Deed: SCHWAHN, TRENTON & TIFFANY
Contract:
CID#:
DBA:
MLS:

Map Area: 132/79 RES
Route: 000-000-000
Tax Dist: 3036360000
Plat Page:
Subdiv: NONE

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

Rural / Residential

Legal: LOTS 217 & 218 OF WALTHERS BEAVER BAY SUBDIVISION, LAKEVIEW II 23-132-79

Land																																																																																																									
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)																																																																																								
Acre X Rate						43,560.00	1.000			R-200	\$43,200.00					\$0																																																																																									
Subtotal						43,560.00	1.000					\$43,200	0%	0%	0%	\$0	\$43,200																																																																																								
Acre X Rate						44,431.20	1.020			R-75	\$5,400.00					\$0																																																																																									
Subtotal						44,431.20	1.020					\$5,508	0%	0%	0%	\$0	\$5,500																																																																																								
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0																																																																																								
Grand Total						87,991.20	2.020					\$48,708					\$48,700																																																																																								
<table><tr><th colspan="4">Street</th><th colspan="4">Utilities</th><th colspan="4">Zoning</th><th colspan="4">Land Use</th></tr><tr><td>Acre X Rate</td><td colspan="4">Gravel</td><td colspan="4">Rural Water</td><td colspan="4">Not Applicable</td><td colspan="4">Not Applicable</td></tr><tr><td>Acre X Rate</td><td colspan="4">None</td><td colspan="4">None</td><td colspan="4">Not Applicable</td><td colspan="4">Not Applicable</td></tr><tr><td>Ag Land</td><td colspan="4">None</td><td colspan="4">None</td><td colspan="4">Not Applicable</td><td colspan="4">Not Applicable</td></tr></table>																		Street				Utilities				Zoning				Land Use				Acre X Rate	Gravel				Rural Water				Not Applicable				Not Applicable				Acre X Rate	None				None				Not Applicable				Not Applicable				Ag Land	None				None				Not Applicable				Not Applicable																								
Street				Utilities				Zoning				Land Use																																																																																													
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<table><tr><th colspan="6">Sales</th><th colspan="6">Building Permits</th><th colspan="6">Values</th></tr><tr><th>Date</th><th>\$ Amount</th><th>NUTC</th><th>Recording</th><th>Date</th><th>Number</th><th>Tag</th><th>\$ Amount</th><th>Reason</th><th>Type</th><th>Appraised</th><th>B of R</th><th>St. Equalized</th><th>Pr Yr: 2025</th></tr><tr><td>02/28/2020</td><td>\$53,000</td><td>D017</td><td>175272</td><td>8/15/2024</td><td></td><td>C</td><td>\$20,000</td><td>New Bldg</td><td>Land</td><td>\$48,700</td><td>\$0</td><td>\$0</td><td>\$48,700</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Dwlg</td><td>\$274,700</td><td>\$0</td><td>\$0</td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Impr</td><td></td><td>\$0</td><td>\$0</td><td>\$63,100</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Total</td><td>\$323,400</td><td>\$0</td><td>\$0</td><td>\$111,800</td></tr></table>																		Sales						Building Permits						Values						Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025	02/28/2020	\$53,000	D017	175272	8/15/2024		C	\$20,000	New Bldg	Land	\$48,700	\$0	\$0	\$48,700										Dwlg	\$274,700	\$0	\$0											Impr		\$0	\$0	\$63,100										Total	\$323,400	\$0	\$0	\$111,800
Sales						Building Permits						Values																																																																																													
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025																																																																																												
02/28/2020	\$53,000	D017	175272	8/15/2024		C	\$20,000	New Bldg	Land	\$48,700	\$0	\$0	\$48,700																																																																																												
									Dwlg	\$274,700	\$0	\$0																																																																																													
									Impr		\$0	\$0	\$63,100																																																																																												
									Total	\$323,400	\$0	\$0	\$111,800																																																																																												

Value per acre = \$48,700/2.02 = \$24,108.91

Res. Structure		Finish		Plumbing		Addition		Garage			
Occ. Code	101	Ttl Rooms Above #	3	Bedrooms Above #	1	Standard Bath - 3 Fixt		Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt	1	Year Built		Year Built	2020
Year Built	2025					Toilet Room (1/2 Bath)		EFA		EFA	6
EFA / EFYr	1 / 2025					Lavatory		EFA Year		EFF Year	2020
Arch. Dsgn	N/A	Foundation	Conc			Water Closet		Style		Style	Det Metal Post Fr HiBay
Style	1 Story Metal Wood	Exterior Walls	Steel			Sink		Area (SF)		Area (SF)	2,016
AreaSF/TLA	560 / 700	Roof	Mtl / Gable			Shower Stall/Tub		Condition		No Flr Adj.	No
GLA 1st/2nd	560 / 140	Interior Finish	Panel / Knotty Pine			Mtl St Sh Bath		Phy-Depr.%		Grade	4+5
Grade	4+5	Flooring	Vinyl			Mtl Stall Shower		Bsmt (SF)		Condition	NML
Grade Mult.	1.210	Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)	<None>
Condition	NML	Floor/Wall #	0	Masonry	1	Cust Bath - 3 Fixt		2nd Flr Adj.		Interior Finish (SF)	
Phy-Depr.%	1%	Pipeless #	0			Custom Tub		Heat		Qtrs Over	None
Basement	None	Hand Fired (Y/N)	No			No Hot Water Tank		AC		Qtrs Over (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Plumbing		Attic (SF)		Qtrs AC (SF)	
Heat	Yes	Appliances				Sewer & Water Only		Obsolescence		%Phy/F-E-O Obs	6.00-0-0-0
AC	Ductless	Range Unit		Built-In Vacuums		Water Only w/Sink		Functional %	0%	Door Opnrs	
Attic	1/4 Loft 140SF	Oven - Single		Intercom System		Hot Tub		External %	0%	Stalls- Bsmt / Gar	
		Oven - Double		BI Stereo(SpkrsOnly)		Bidet		Other %	0%		
		Dishwasher				Fbals Service Sink		None			
		Microwave				Urinal		None			
		Trash Compactor				Sauna		None			
		Jennair				Cust Bath - 4 Fixt		None			
		Security System				Cust Tile Full Bath		None			
						Cust Tile SS Bath		None			
						Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav					



Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 - Single-Family / Owner Occupied												
	1 Story Metal Wood Frame	560 SF	\$71,130										
	Base Heat												
	Add Central Air	560 SF	\$3,200										
	Add 1/4 Loft attic	140 SF	\$8,440										
D1	Concrete Patio - Avg	69 SF	\$338										
D2	Concrete Patio - Avg	48 SF	\$235										
D3	Concrete Patio - Avg	71 SF	\$348										
	Plumbing	1	\$3,400										
#1	Fireplace: Masonry	1	\$5,300										
	Sub Total		\$92,391	1.210	\$111,793	2025	1.00	0	0	0	\$110,675		
	Dwelling TOTAL				\$111,793						\$110,675		
Gar	Det Metal Post Fr HiBz	2,016 SF	\$65,174	1.210	\$78,861	2020	6.00	0	0	0	\$74,129		
	Residential Building TOTAL										\$184,804	1.350	\$249,500

Dwelling Value

As noted. Dwelling does not contain a commercial porch.

Total Living Area = 700 sq ft

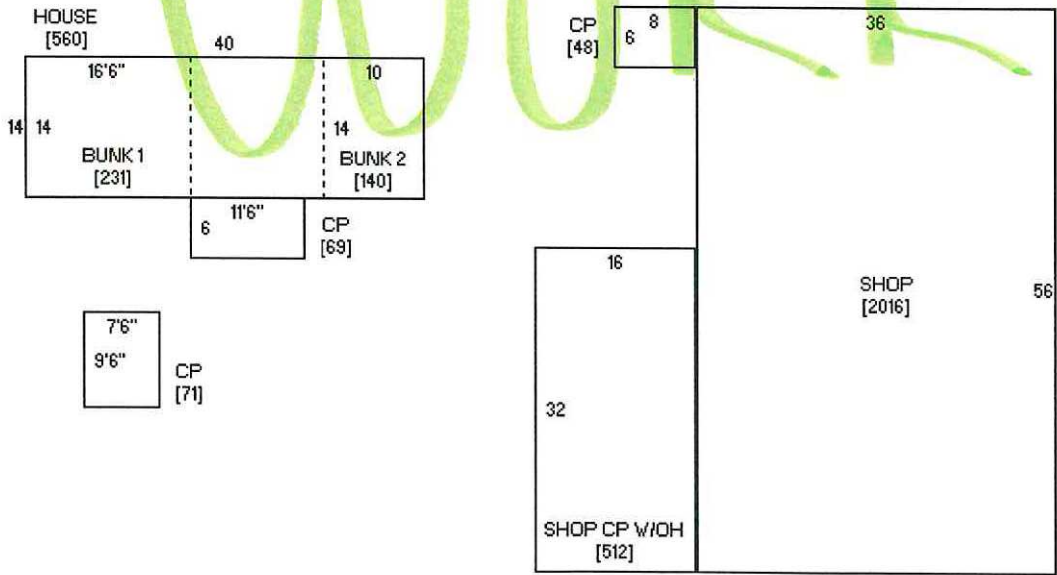
Value per square foot = $\$110,675 / 700 = \$158.11 / \text{sq ft}$

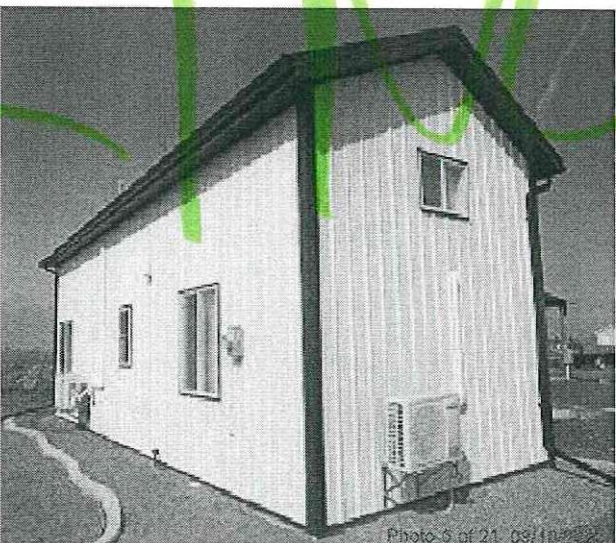
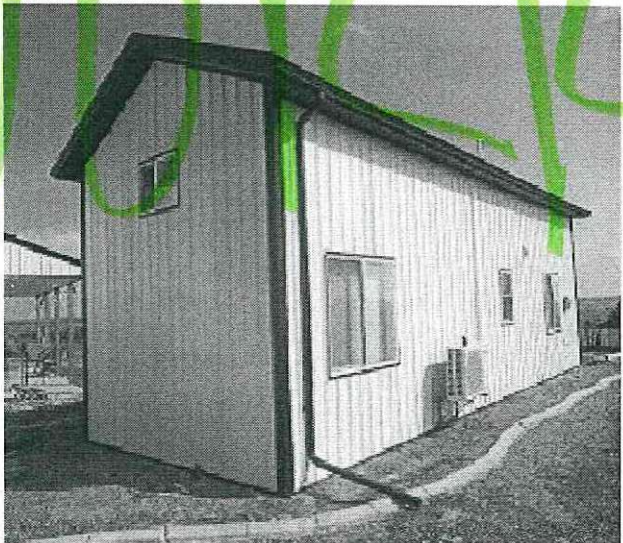
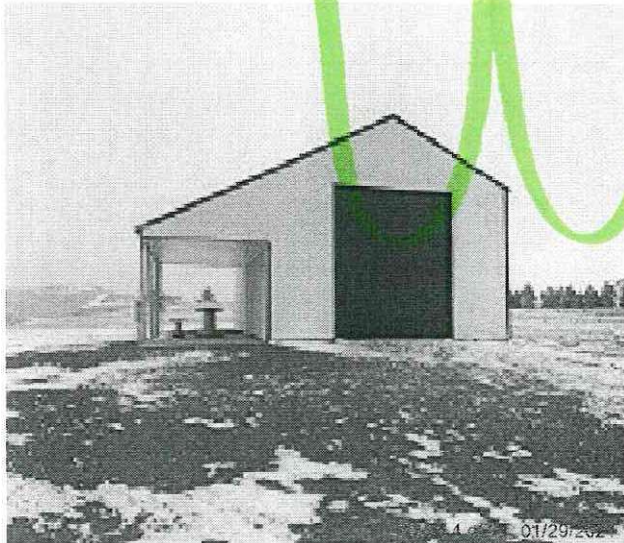
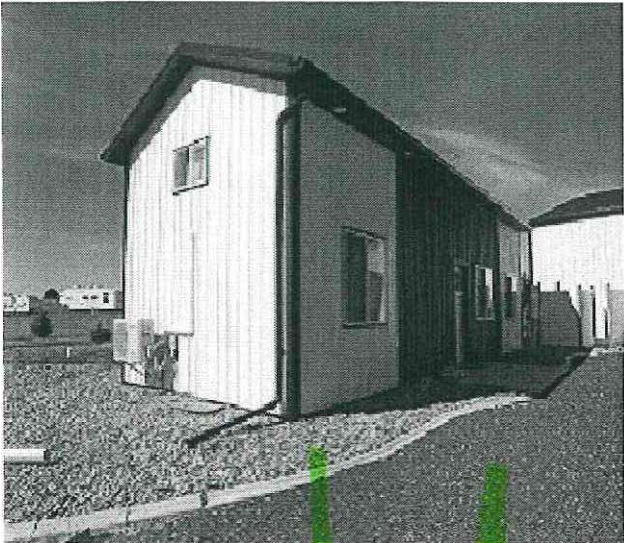
*Credit for no basement were removed on new assessment.

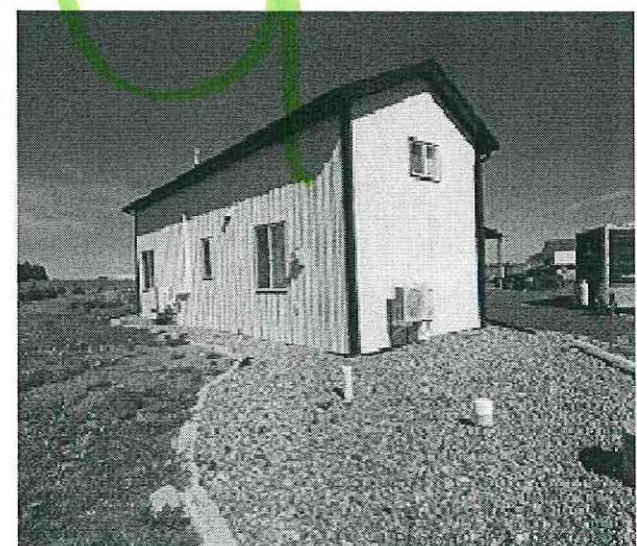
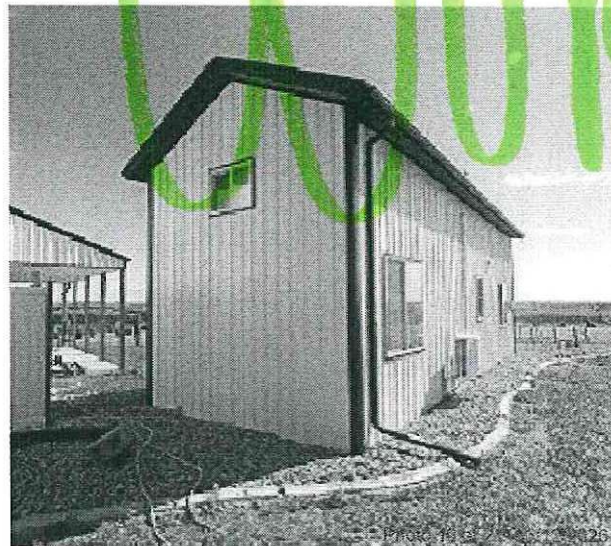
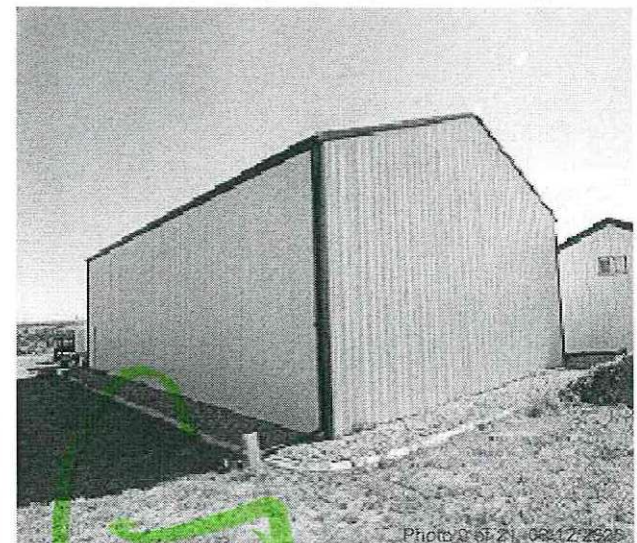
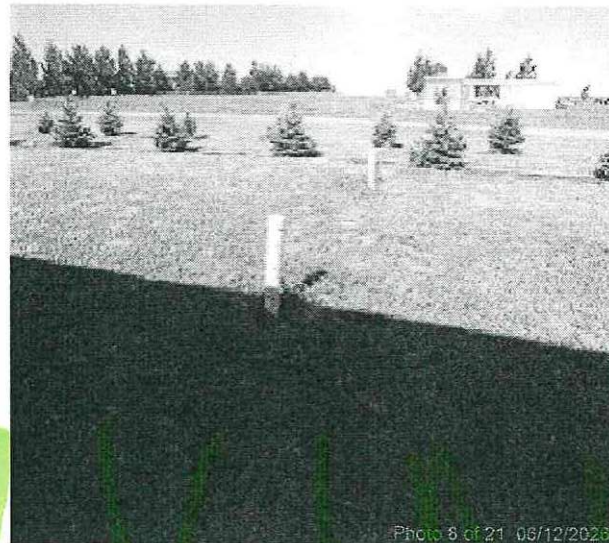
Description		Replacement Cost new (rounded to \$1)	Cond	Year	Phys%	Fobs%	Eobs%	Other%	AgFctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
Yrd	1 — Decks, Patios, etc.	\$21,197	NML	2020	12.00	0	0	0	0%	\$18,653	1.350	\$25,200
D	W16.00 x L32.00 512 SF, Porch (commercial), Avg Pricing											
Yard Extras TOTAL Value												\$25,200

What is a commercial porch? This is part of the detached metal post frame building listed above in the residential building section.

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Comm	\$48,700	\$0	\$63,100	\$0	\$111,800
2024		Appr	Rural	Comm	\$48,700	\$0	\$45,300	\$0	\$94,000
2023		Appr	Rural	Comm	\$48,700	\$0	\$43,900	\$0	\$92,600
2022		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2021		Appr	Rural	Comm	\$45,100	\$0	\$44,600	\$0	\$89,700
2020		Appr	Rural	Comm	\$33,100	\$0	\$0	\$0	\$33,100







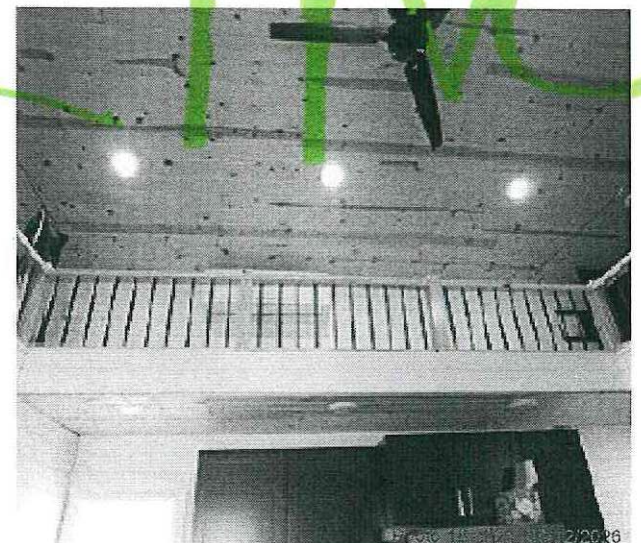
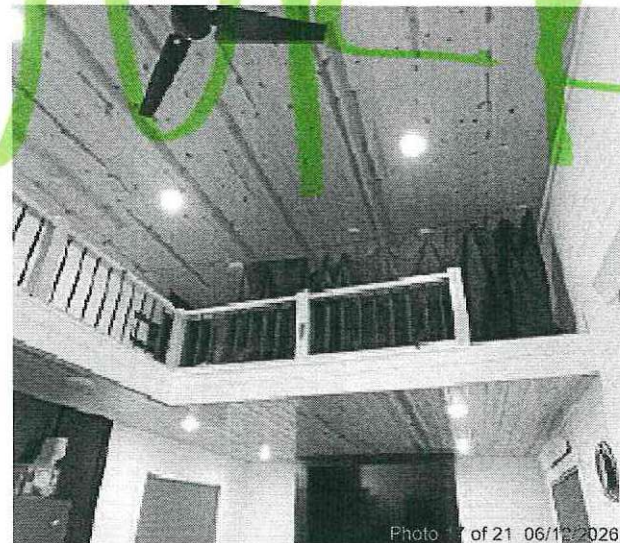
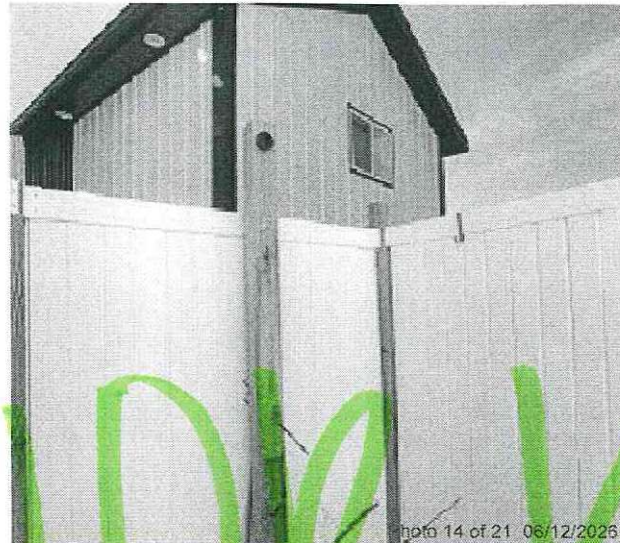
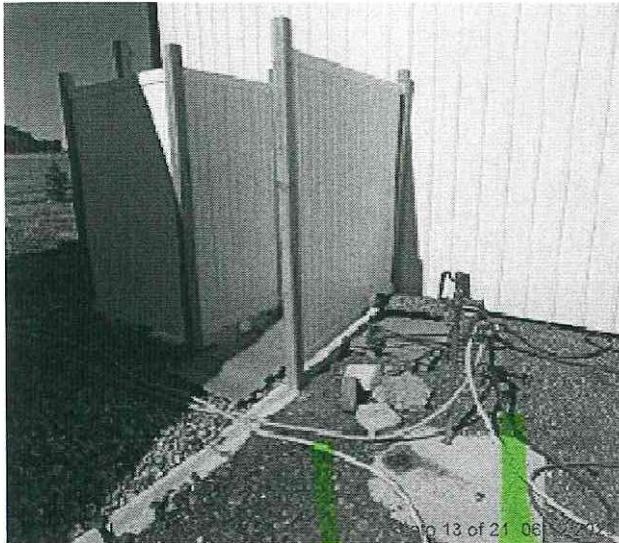




Photo 19 of 21 06/12/2026

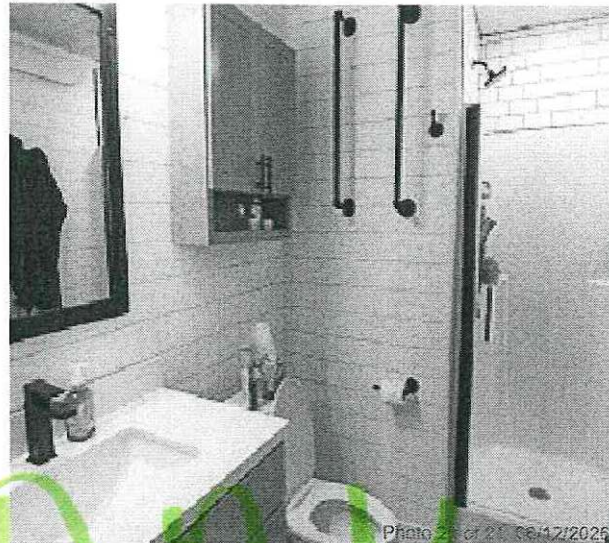


Photo 20 of 21 06/12/2026

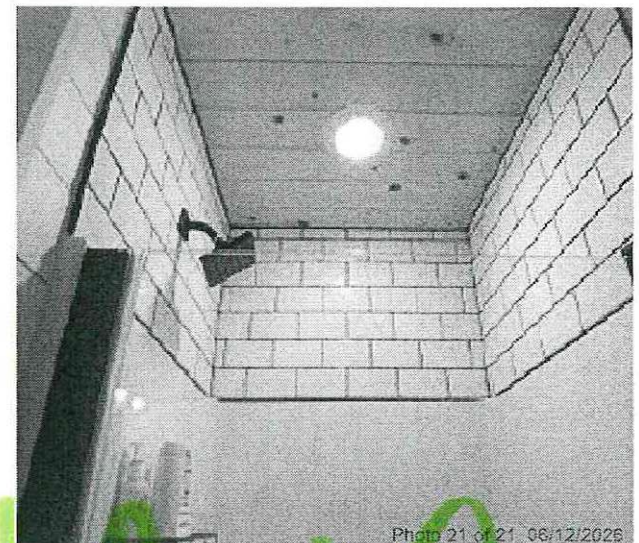


Photo 21 of 21 06/12/2026

Notes:

06/12/2026 CS CONDUCTED ON-SITE INSPECTION. THE OWNER COMPLETED THE PRE-INSPECTION FORM AND PROVIDED ACCESS TO THE DWELLING. THE OWNER STATED HE DID NOT HAVE A KEY OR GARAGE DOOR REMOTE FOR THE SHOP, SO ENTRY WAS NOT POSSIBLE. HE REPORTED THAT THE SHOP HAS NO INTERIOR FINISHING OR PLUMBING, CONSISTENT WITH WHAT HE INDICATED ON THE PRE INSPECTION FORM. HE STATED THE ONLY FEATURE PRESENT IS A DRAIN AND REITERATED THAT HE IS NOT DISPUTING THE SHOP VALUE. VISIBILITY THROUGH THE MAIN DOOR WINDOW WAS LIMITED, MAKING IT DIFFICULT TO OBSERVE INTERIOR CONDITIONS. INCOMPLETE TRIM WORK IN DWELLING DOES NOT CONSTITUTE CONSTRUCTION OBSOLESCENCE AS THE STRUCTURE IS OTHERWISE FULLY FUNCTIONAL AND OCCUPIED-READY. PATIO DIMENSIONS WERE INCORRECT (TOO SMALL).

06/03/2026 CS FORMAL DISPUTE FROM OWNER AT EQUALIZATION MEETING. I WILL PROVIDE ON-SITE INSPECTION OF PROPERTY. AT MEETING, OWNER UNHAPPY WITH LAND AND HOME VALUES AND PATIO/ROOF VALUED WITH DWELLING RATHER THAN THE SHOP. OWNER OFFERED COMPARABLE PROPERTY (30-0-4235) AS PROPER WAY TO VALUE PATIO/ROOF WITH SHOP. I HAVE MADE THAT CORRECTION. WORKING TO DETERMINE AN INSPECTION DATE.

05/18/2026 CS OWNER CALLED UPSET ABOUT THE VALUE OF THE NEW STRUCTURE & PLANNING TO DO A OPEN RECORDS REQUEST. STATED OK WITH THE SHOP VALUE.

09/12/2025 CS GUEST HOUSE CONSTRUCTION. PER OWNER: LOFT OF EACH END (10' & 16'). OPEN IN MIDDLE. SHOP INCORRECTLY CLASSIFIED AS DET GARAGE. SPECIAL NOTE: OUTDOOR SHOWER BY STORAGE BLDG NOT VALUED. IS THERE WATER IN SHOP?

2/24/2021 SFO PERMIT - 36 X 56 STORAGE BLDG - COMPLETED, UPDATED PHOTO, ADDED DETACHED GARAGE, CONC PATIO, & METAL ROOF

Comparison Property #1 (Land Only)

X

118 HANNAH TRAIL, LINTON

Deed: NAGEL, ERIC

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-002-09A

Lister/Date: CW, 06/14/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/18/2016

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Residential

Legal: Section: 23; Twp: 132; Rng: 79; Block: ; Lot: 118; Deeded Acres: 3.030

LOTS 118 - 120 OF BEAVER BAY WALTHER SCENIC PROPERTIES - LAKEVIEW 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-200							
Subtotal						43,560.00	1.000										
Acre X Rate						88,426.80	2.030			R-75							
Subtotal						88,426.80	2.030										
Grand Total						131,986.80	3.030										

Street

Utilities

Zoning

Land Use

Acre X Rate	Gravel	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	
08/31/2017		D000	172697						Land	\$43,400	\$0	\$0	
04/26/2017		D000	172229						Dwlg	\$18,600	\$0	\$0	
									Impr		\$0	\$0	
									Total	\$62,000	\$0	\$0	

Value per acre = \$43,400/3.03 = \$14,323.43

Comparison Property #2 (Land Only)

Commons County Parcel Map

Info

Parcel 30-0000-04176-032

Zoom to

Owner VETTER, VANCE &
TONI

Legal LOTS 112-113
BEAVER BAY
WALTHER SCENIC
PROPERTIES
LAKEVIEW 23-132-
79

Measured_Acres 2.01

Mailing Address 3833 CALGARY
CIRCLEBISMARCK
D58503

Deeded_Acres 0

 [Property Values & Taxes](#)

Property Values &
Taxes

< 1 of 2 >



8171 HANNAH TRAIL SW, LINTON

Deed: VETTER, VANCE & TONI L

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-002-070

Lister/Date: NM, 08/04/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/18/2016

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Commercial

Legal: Section: 23; Twp: 132; Rng: 79; Block: ; Lot: ; Deeded Acres: 2.020

LOTS 112 & 113 BEAVER BAY WALTHER SCENIC PROPERTIES - LAKEVIEW 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-200							
Subtotal						43,560.00	1.000										
Acre X Rate						44,431.20	1.020			R-75							
Subtotal						44,431.20	1.020										
Grand Total						87,991.20	2.020										

Street

Utilities

Zoning

Land Use

Acre X Rate	Dirt	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	
07/15/2025		D000	180792						Land	\$38,700	\$0	\$0	
06/05/2020		D000	175525						Dwlg		\$0	\$0	
									Impr	\$67,400	\$0	\$0	
									Total	\$106,100	\$0	\$0	

Value per acre = \$38,700/2.02 = \$19,158.42

Bldg / Addn	Description	Units		Year					
	111 — Detached Structures Only								
	Base Heat								
	Add Central Air	0							
Gar	Det Frame	42' X 60'	2,520 SF	2020					



Comparison Property #3

County Parcel Map

Parcel 42-0000-02103-029

Zoom to

Owner	DEGREEF, GERY & ELIZABETH
Legal	LOT 7 OF TRACT B IN W2SW4 9-130-79
Measured_Acres	0.93
Mailing Address	101 9TH AVE NW MANDANND58554
Unimproved_Acres	0.95

 [Property Values & Taxes](#)

Property Values &
Taxes

< 1 of 2 >



984 MOSSET LANE SW, LINTON

Deed: DEGREEF, GERY & ELIZABETH

Map Area: 130/79 RES

Checks/Tags: F

Contract:

Route: 910-001-380

Lister/Date: NM, 09/13/2016

CID#:

Tax Dist: 4215150000

Review/Date: RK, 10/20/2016

DBA:

Plat Page:

Entry Status: Outbuildings Only

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 7 OF TRACT B IN W2SW4 9-130-79

Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						40,510.80	0.930			R-175	\$27,000.00					\$0	
Subtotal						40,510.80	0.930					\$25,110	0%	0%	0%	\$0	\$25,100
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						40,510.80	0.930					\$25,110					\$25,100
Street		Utilities				Zoning				Land Use							
Acre X Rate	Gravel				Rural Water				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	
05/16/2016	\$17,000	D000								Land	\$25,100	\$0		\$0		\$17,100	
05/30/2013	\$13,000	D000	167645							Dwlg	\$304,800	\$0		\$0		\$244,300	
12/29/2010	\$8,000	D017	164013							Impr		\$0		\$0			
										Total	\$329,900	\$0		\$0		\$261,400	



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Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,940 SF	\$185,740										
	Adjustment for basement - 1/4		(\$18,830)										
	Base Heat												
	Add Central Air	1,940 SF	\$4,560										
D1	Fbgls/Mtl Roof - Avg	680 SF	\$6,800										
	Plumbing	2	\$6,800										
	Sub Total		\$185,070	0.920	\$170,264	2017	6.00	0	0	0	\$160,048		
Gar	Att Frame	2,400 SF	\$71,614	0.920	\$65,885	2017	6.00	0	0	0	\$61,932		
	Dwelling TOTAL				\$236,149						\$221,980		
	Residential Building TOTAL										\$221,980	1.350	\$299,700

Dwelling Value

Total Living Area = 1,940 sq ft

Value per square foot = \$160,048/1940 = \$82.50/ sq ft

Verticals

Plumbing B Ext

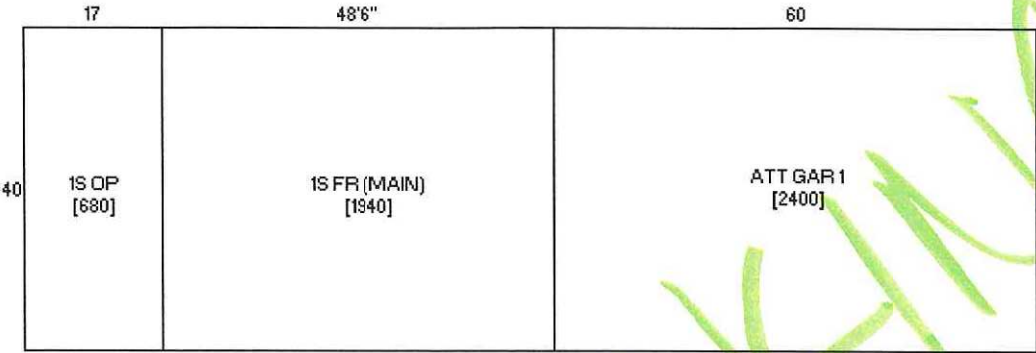
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Bldg/ Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Ag Fctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
Bldg	O 703 —Manufactured Home Park													
Pre	P 703 —Manufactured Home Park		\$9,300											
	Sub Total		\$9,300	0.740	\$6,882	2016	15.00	0	50	0	0	\$2,925	1.350	\$3,900
	Commercial Building TOTAL				\$6,882									\$3,900

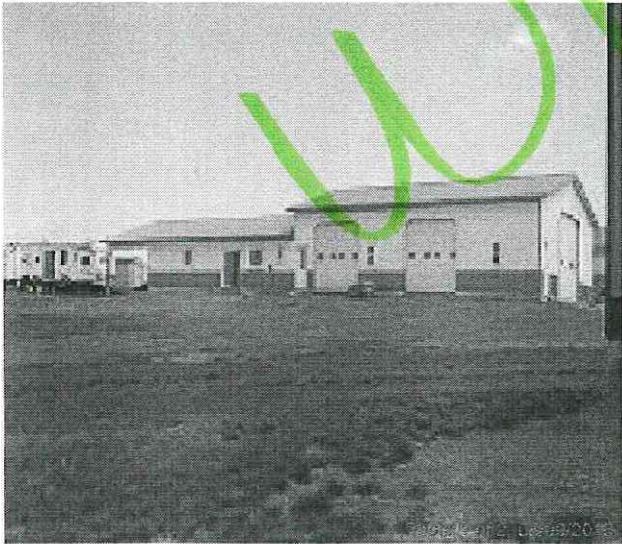
	Description	Replacement Cost new (rounded to \$1)	Cond	Year	Phys%	Fobs%	Eobs%	Other%	AgFctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
Yrd	1 — Shed	\$1,380	NML	2014	36.00	0	0	0	0%	\$883	1.350	\$1,200
D	W10.00 x L12.00 120 SF, Metal Shed, Low Pricing											
	Yard Extras TOTAL Value											\$1,200

WORK IN PROGRESS

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Res	\$17,100	\$244,300	\$0	\$0	\$261,400
2024		Appr	Rural	Res	\$17,100	\$229,200	\$0	\$0	\$246,300
2023		Appr	Rural	Res	\$17,100	\$231,700	\$0	\$0	\$248,800
2022		Appr	Rural	Res	\$15,300	\$207,200	\$0	\$0	\$222,500
2021		Appr	Rural	Res	\$15,300	\$207,200	\$0	\$0	\$222,500
2020		Appr	Rural	Res	\$15,300	\$177,500	\$0	\$0	\$192,800
2019		Appr	Rural	Res	\$15,300	\$153,100	\$0	\$0	\$168,400
2018		Appr	Rural	Res	\$15,300	\$36,800	\$0	\$0	\$52,100
2017		Appr	Rural	Res	\$15,300	\$3,600	\$0	\$0	\$18,900
2016	VAI Import from file	Import			\$11,742	\$0	\$0	\$0	\$11,742



Sketch 1 of 1



Notes:

Note Title: VAI

09/25/2025	CS	CONSTRUCTION APPEARS COMPLETE. REMOVED U/C OBS & VACANCY ON LAND. NEED TO DO INSPECTION TO INFORMATION
2/13/2019	SFO	APPEARS NO ADDITIONAL WORK SINCE LAST STOP. STILL NEEDS DOORS, TIME AND FLOORING. LEFT A NOTE ON THE DOOR REMINDING OWNERS THAT THEY NEED TO FILE ABUILDING PERMIT FOR REMAINING WORK AS THEIR BUILDING PERMIT HAS EXPIRED
10/22/2018	SFO	EXTERIOR - TOTALLY COMPLETE - METAL SIDING AND ROOF INTERIOR - PLUMBING, ELECTRICAL, INSULATION, SHEETROCK COMPLETE. KITCHEN CABINETS IN STALLED. NEEDS DOORS, FLOORING, AND TRIM
5/10/2018	SFO	NEW CABIN/ATTACHED GARAGES RECHECK FOR 2019 - remove obs once complete

EXTERIOR
PROPERTY HAS 1 RV SPOT WITH POWER AND PLUMBING.

Comparison Property #4

Simmons County Parcel Map

Info

Parcel 30-0000-04199-012

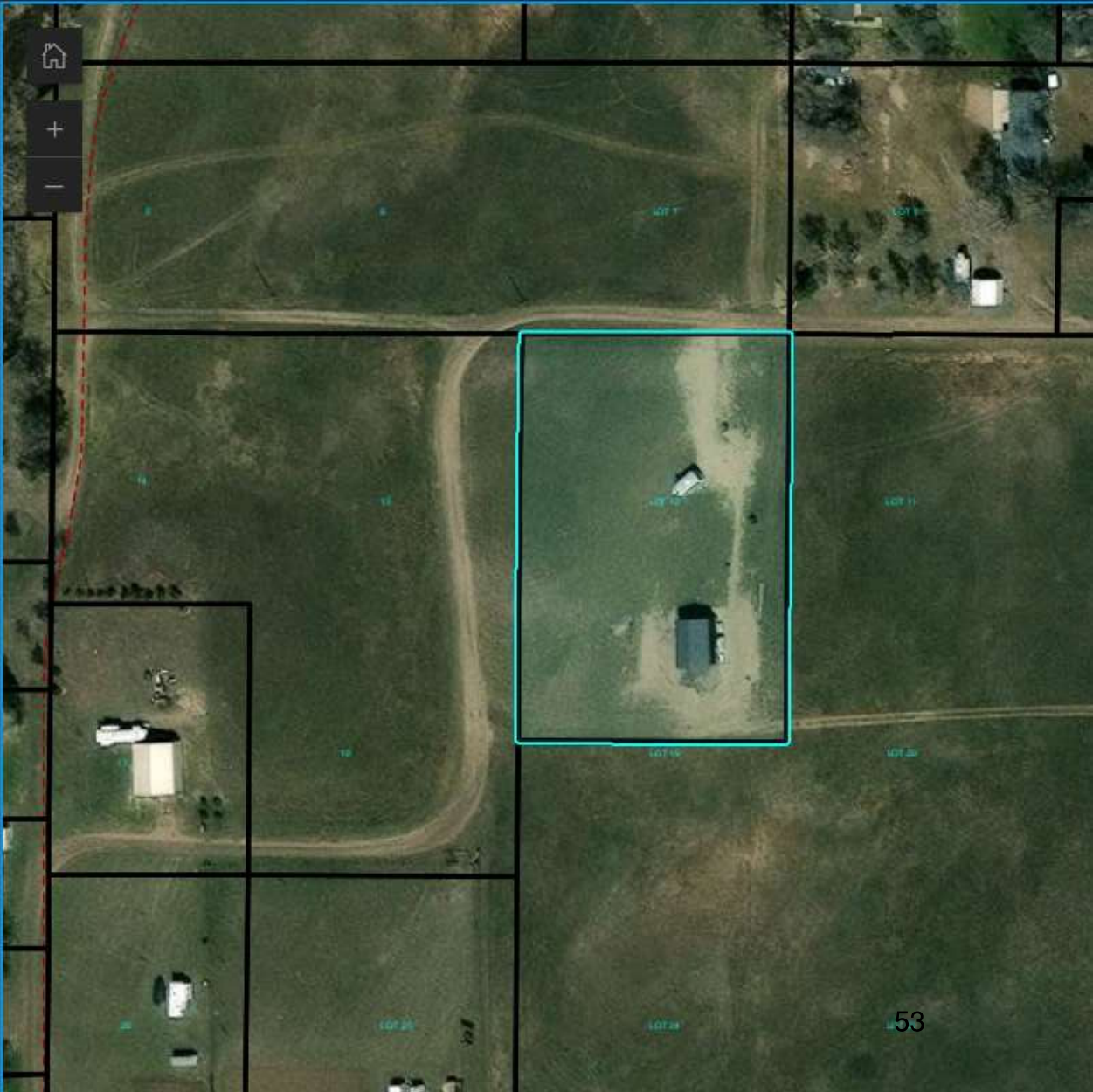
Zoom to

Owner	HOLZER, JEREMY & SHERI
Legal	LOT 12A IN GLENWOOD ACRES 27-132-79
Measured_Acres	1.50
Mailing Address	2939 80TH ST SE BISMARCKND58504
Deeded_Acres	1.5

 [Property Values & Taxes](#)

Property Values & Taxes

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BEAVER BAY TRAIL,

Deed: HOLZER, JEREMY & SHERI

Map Area: 132/79 RES

Checks/Tags: R

Contract:

Route: 909-002-200

Lister/Date: NM, 08/18/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 12A IN TCT IN SE4 GLENWOOD ACRES 27-132-79

Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Acre X Rate						43,560.00	1.000			R-220	\$54,000.00					\$0	
Subtotal						43,560.00	1.000					\$54,000	0%	0%	0%	\$0	\$54,000
Acre X Rate						21,780.00	0.500			R-75	\$5,400.00					\$0	
Subtotal						21,780.00	0.500					\$2,700	0%	0%	0%	\$0	\$2,700
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						65,340.00	1.500					\$56,700					\$56,700
Street Utilities Zoning Land Use																	
Acre X Rate	Gravel					None				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				
05/23/2023	\$65,000	D000	178716	5/7/2024		R	\$135,000	New Dwlg	Land	\$56,700	\$0	\$0	\$56,700				
				6/30/2023		C	\$12,000	New Bldg	Dwlg	\$206,100	\$0	\$0	\$33,500				
									Impr		\$0	\$0					
									Total	\$262,800	\$0	\$0	\$90,200				

Res. Structure		Finish		Plumbing		Addition		Garage			
Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	2	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt		Year Built		Year Built	2023
Year Built	2024					Toilet Room (1/2 Bath)		EFA		EFA	3
EFA / EFYr	2 / 2024					Lavatory		EFA Year		EFF Year	2023
Arch. Dsgn	N/A	Foundation	Conc			Water Closet		Style		Style	Det Metal Post Fr HiBay
Style	1 Story Frame	Exterior Walls	Smart Side			Sink		Area (SF)		W XL	24' X 36'
AreaSF/TLA	1,440 / 1,440	Roof	Mtl / Gable			Shower Stall/Tub		Condition		Area (SF)	864
GLA 1st/2nd	1,440 / 0	Interior Finish	Drwl			Mtl St Sh Bath		Phy-Depr %		No Flr Adj.	Yes
Grade	4	Flooring	Carp / Vinyl			Mtl Stall Shower		Bsmt (SF)		Grade	4
Grade Mult.	1.150	Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Floor/Wall #	0			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr.%	1%	Pipeless #	0			Custom Tub		Heat		Interior Finish	<None>
Basement	None	Hand Fired (Y/N)	No			No Hot Water Tank		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	Yes	Appliances				Sewer & Water Only		Obsolescence		Qtrs Over (SF)	
AC	Yes	Range Unit		Built-In Vacuums		Water Only w/Sink		Functional %	30%	Qtrs AC (SF)	
Attic	None	Oven - Single		Intercom System		Hot Tub		External %	0%	%Phy/F-E-O Obs	3.00-0-0-0
		Oven - Double		BI Stereo(Spkrs Only)		Bidet		Other %	0%	Door Opnrs	
		Dishwasher				Fhgl's Service Sink		Until Completed		Stalls - Bsmt / Gar	
		Microwave				Urinal		None			
		Trash Compactor				Sauna		None			
		Jennair				Cust Bath - 4 Fixt		None			
		Security System				Cust Tile Full Bath		None			
						Cust Tile SS Bath					
						Cust Bath - 5 Fixt					
						Cust Tile Shower/Tub					
						Cust Tile SSB +lav					
						Cust Tile SSB w/Std Tub					
						Cust Tile SSB - 5 Fixt					
						Cust Bath +lav					
						Cust Bath w/Cust SS					
						Cust Bath w/Cust SS +lav					



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Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,440 SF	\$153,020										
	Adjustment for basement - None		(\$26,620)										
	Base Heat												
	Add Central Air	1,440 SF	\$3,720										
#1	Porch: 1S Frame Open	480 SF	\$16,320										
#1	Veneer: 1/2 Story Brick	45.00 LF	\$2,385										
	Plumbing	1	\$3,400										
	Sub Total		\$152,225	1.150	\$175,059	2024	1.00	30	0	0	\$121,316		
BEx	Home full	1,440 SF	\$4,320	1.150	\$4,968		1.00	30	0	0	\$3,443		
	Dwelling TOTAL				\$180,027						\$124,758		
Gar	Det Metal Post Fr HiBt NOFLR 24' X 36'	864 SF	\$25,030	1.150	\$28,785	2023	3.00	0	0	0	\$27,921		
	Residential Building TOTAL										\$152,679	1.350	\$206,100

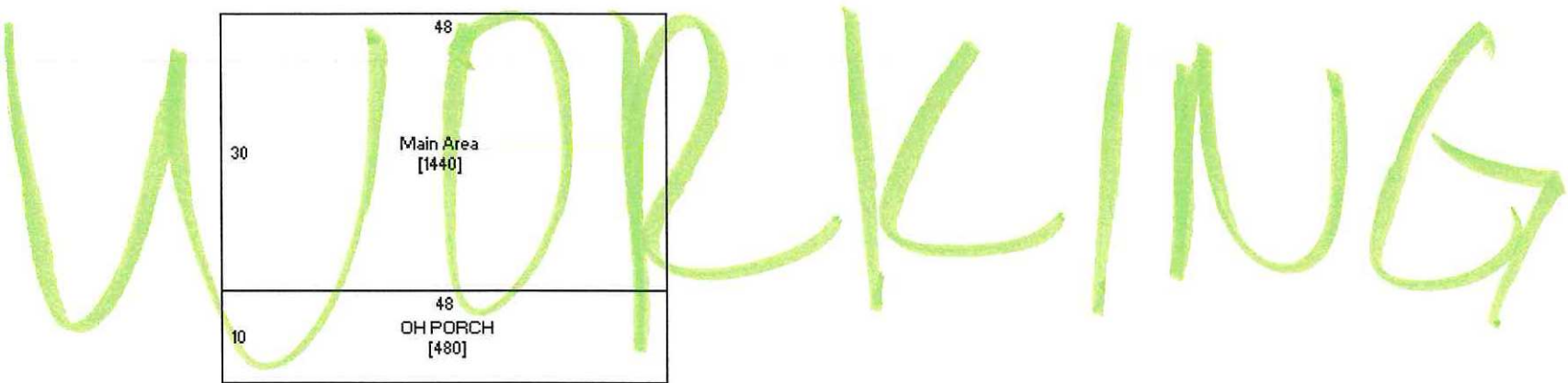
30% Functional Discount

Dwelling Value

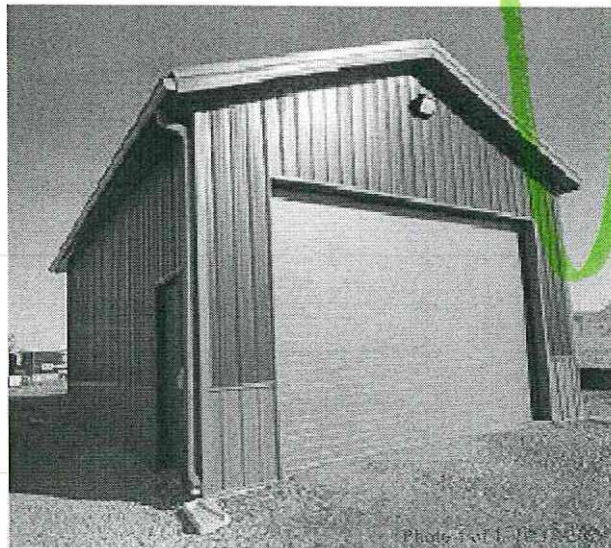
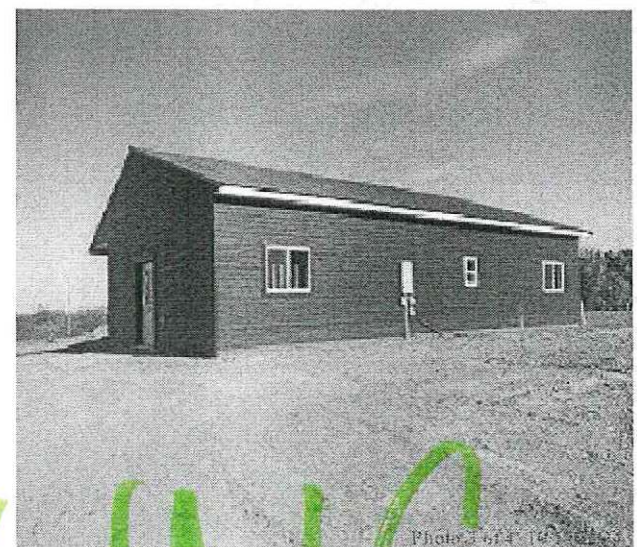
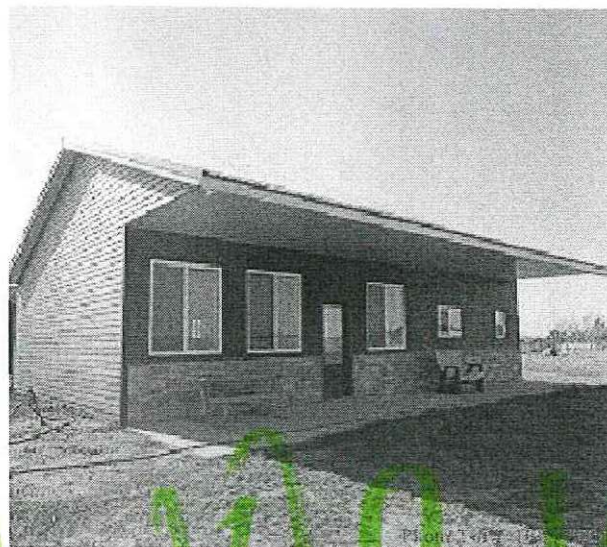
Total Living Area = 1,440 sq ft

Value per square foot = \$121,316/1440 = \$84.25/ sq ft

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M&E Value	Total Value
2025		Appr	Rural	Res	\$56,700	\$33,500	\$0	\$0	\$90,200
2024		Appr	Rural	Comm	\$41,700	\$0	\$0	\$0	\$41,700
2023		Eq	Rural	Comm	\$48,400	\$0	\$0	\$0	\$48,400



Sketch 1 of 1

**Notes:**

- | | | |
|------------|----|--|
| 09/11/2025 | CS | EXTERIOR COMPLTE. INTERIOR PARTIALLY COMPLETE. 30% CONSTRUCTION OBS |
| 12/30/2024 | CS | Owner states home is a work-in-progress. Has in-floor heat, will have central air, 1 bath, 2 bedroom. Recheck spring for completion. States garage is cold storage with dirt floor with electricity. |
| 10/17/2024 | CS | Home almost complete. Recheck 30 days. Garage complete. |

Comparison Property #5

Info

Parcel 31-0000-03091-000

Zoom to

Owner	KELSCH, CALVIN & PAULA
Legal	TCT IN N2NW4 32-131-79
Measured_Acres	10.08
Mailing Address	PO BOX 575 LINTONND58552
Deeded_Acres	9.98

 [Property Values & Taxes](#)

Property Values & Taxes < 1 of 2 >







61

Deed: KELSCH, CALVIN & PAULA
Contract:
CID#:
DBA:
MLS:

Map Area: 131/79 RES
Route: 909-050-54F
Tax Dist: 3115150000
Plat Page:
Subdiv: NONE

Checks/Tags: F
Lister/Date: CW, 06/14/2016
Review/Date: TG, 10/19/2016
Entry Status: Estimated

Rural / Residential

Legal: 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	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Site-Excess							1.000			V Good	\$55,000.00						
Excess 1							9.000			NML	\$35,482.86						
Excess 2							0.480			V Poor	\$702.90						
Sub Total						456,508.80	10.480					\$91,186	0%	0%	0%	\$0	\$91,200
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						456,508.80	10.480					\$91,186					\$91,200
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				
08/28/2009	\$20,000	D000	162432	6/1/2021		Y	\$0	Misc	Land	\$91,200	\$0	\$0	\$89,700				
									Dwlg	\$237,700	\$0	\$0	\$211,200				
									Impr		\$0	\$0					
									Total	\$328,900	\$0	\$0	\$300,900				

Res. Structure		Finish		Plumbing		Addition		Garage			
Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	3	Standard Bath - 3 Fixt		Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt	2	Year Built		Year Built	2012
Year Built	2012					Toilet Room (1/2 Bath)		EFA		EFA	14
EFA / EFYr	14 / 2012					Lavatory		EFA Year		EFF Year	2012
Arch. Dsgn	N/A					Water Closet		Style		Style	Att Fr.
Style	1 Story Frame					Sink	1	Area (SF)		Area (SF)	3,000
AreaSF/TLA	2,000 / 2,700	Foundation	Conc			Shower Stall/Tub		Condition		No Flr Adj.	No
GLA 1st/2nd	2,000 / 700	Exterior Walls	Steel			Mtl St Sh Bath		Phy-Depr.%		Grade	Main Building
Grade	4+10	Roof	Mtl / Gable			Mtl Stall Shower		Bsmt (SF)		Condition	NML
Grade Mult.	1.260	Interior Finish	Drwl			Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)	
Condition	NML	Flooring	Carpet/Laminate			Cust Bath - 3 Fixt		Heat		Interior Finish (SF)	<None>
Phy-Depr.%	11%	Non-base Heating		Fireplace		Custom Tub		AC		Qtrs Over	None
Basement	None	Floor/Wall #	0	Masonry w/Gas Insert	1	No Hot Water Tank		Attic (SF)		Qtrs Over (SF)	
No Bsmt Flr.	0	Pipeless #	0			No Plumbing		Obsolescence		Qtrs AC (SF)	
Heat	Yes	Hand Fired (Y/N)	No			Sewer & Water Only		Functional %	0%	%Phy/F-E-O Obs	11.00-0-45-0
AC	Yes	Space Heat #	0			Water Only w/Sink		External %	45%	Door Opnts	
Attic	1/2 Finished 700SF	Appliances				Hot Tub		Other %	0%	Stalls - Bsmt / Gar	
		Range Unit		Built-In Vacuums		Bidet		Location			
		Oven - Single		Intercom System		Fbels Service Sink		Over-improved			
		Oven - Double		BI Stereo(Spkrs Only)		Urinal		None			
		Dishwasher				Sauna		None			
		Microwave				Cust Bath - 4 Fixt					
		Trash Compactor				Cust Tile Full Bath					
		Jennair				Cust Tile SS Bath					
		Security System				Cust Bath - 5 Fixt					
						Cust Tile Shower/Tub					
						Cust Tile SSB +lav					
						Cust Tile SSB w/std Tub					
						Cust Tile SSB - 5 Fixt					
						Cust Bath +lav					
						Cust Bath w/Cust SS					
						Cust Bath w/Cust SS +lav					



Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	2,000 SF	\$188,730										
	Adjustment for basement - None		(\$34,190)										
	Base Heat												
	Add Central Air	2,000 SF	\$4,630										
	Add 1/2 Finished attic	700 SF	\$23,950										
	Plumbing	3	\$7,600										
#1	Fireplace: Masonry w/Gas Insert	1	\$5,300										
	Sub Total		\$196,020	1.260	\$246,985	2012	11.00	0	45	0	\$120,899		
Gar	Att Frame	3,000 SF	\$89,440	1.260	\$112,694	2012	11.00	0	45	0	\$55,164		
	Dwelling TOTAL				\$359,679						\$176,063		
	Residential Building TOTAL										\$176,063	1.350	\$237,700

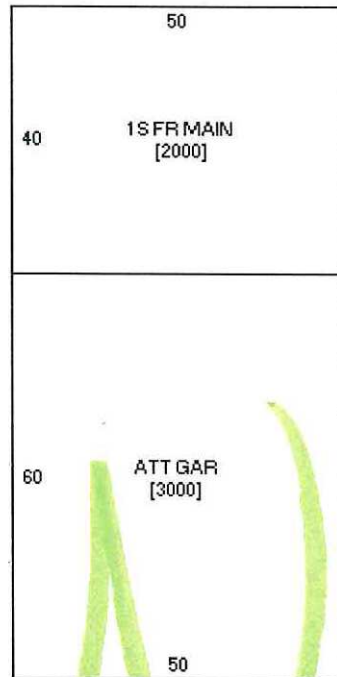
45% Economic Discount

Dwelling Value

Total Living Area = 2,700 sq ft

Value per square foot = $\$120,899 / 2700 = \$44.78 / \text{sq ft}$

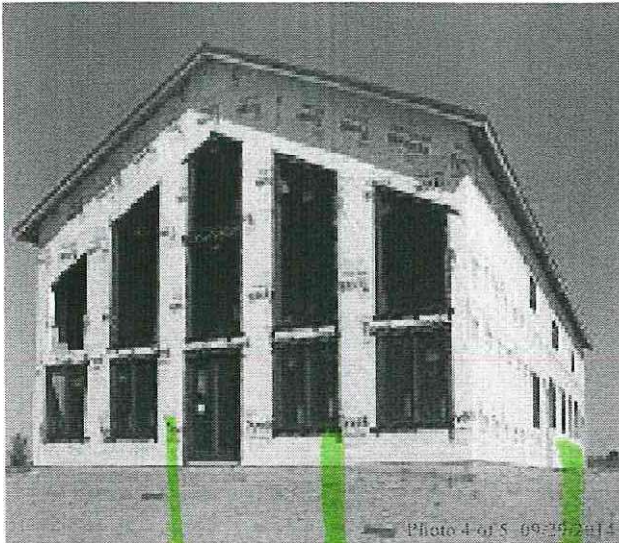
Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M&E Value	Total Value
2025		Appr	Rural	Res	\$89,700	\$211,200	\$0	\$0	\$300,900
2024		Appr	Rural	Res	\$89,700	\$192,400	\$0	\$0	\$282,100
2023		Appr	Rural	Res	\$89,700	\$194,500	\$0	\$0	\$284,200
2022		Appr	Rural	Res	\$87,100	\$176,400	\$0	\$0	\$263,500
2021		Appr	Rural	Res	\$87,100	\$217,100	\$0	\$0	\$304,200
2020		Appr	Rural	Res	\$68,000	\$207,000	\$0	\$0	\$275,000
2019		Appr	Rural	Res	\$68,000	\$182,400	\$0	\$0	\$250,400
2018		Appr	Rural	Res	\$68,000	\$182,400	\$0	\$0	\$250,400
2017		Appr	Rural	Res	\$68,000	\$182,400	\$0	\$0	\$250,400
2016	VAI Import from file	Import			\$13,500	\$151,226	\$0	\$0	\$164,726
2014		Import	Rural	Comm	\$5,996	\$0	\$0	\$0	\$5,996



WORKING

Sketch 1 of 1





Notes:

Note Title: VAI

REVIEWER, THERE WERE WORKERS HERE WHEN I SHOWED UP, JUST DOING SOME COSMETIC REPAIRS, ALLOWED ME TO WALK AROUND AND MEASURE. WOUDLNT SIGN.

WORKING

Comparison Property #6

mons County Parcel Map

Info

Parcel 42-0010-02095-023

Zoom to

Owner
BEYER, BRADLEY H
& JENNIFER A

Legal
LOT 23 OF RUDY
SUBDIVISION OF
LOT 1A 5-130-79

Measured_Acres
1.16

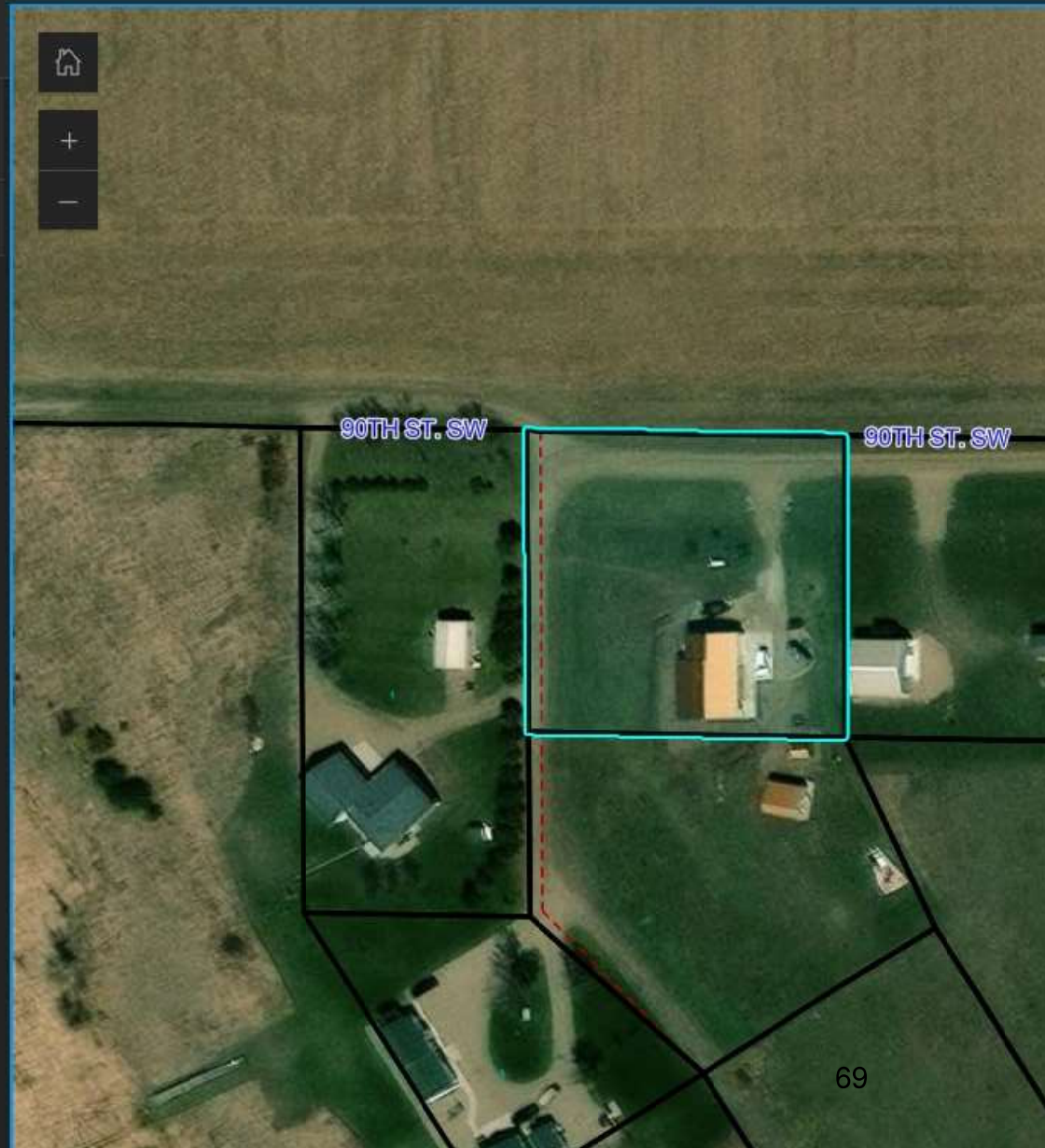
Mailing Address
609 BUCKSKIN AVE
BISMARCKND58503

Deeded_Acres
1.16

 [Property Values & Taxes](#)

Property Values &
Taxes

< 1 of 2 >



1020 90TH ST SW, LINTON

Deed: BEYER, BRADLEY H & JENNIFER A

Map Area: 130/79 RES

Checks/Tags: F

Contract:

Route: 910-001-11A

Lister/Date: RK, 10/20/2016

CID#:

Tax Dist: 4215150000

Review/Date: RK, 10/20/2016

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: NONE

Rural / Residential

Legal: LOT 23 OF RUDY SUBDIVISION OF LOT 1A 5-130-79

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
Site-Excess							1.000			NML	\$19,000.00						
Excess 1							0.160			NML	\$630.81						
Sub Total						50,529.60	1.160					\$19,631	0%	0%	0%	\$0	\$19,600
Ag Land						0.00	0.000					\$0	0%	0%	0%	\$0	\$0
Grand Total						50,529.60	1.160					\$19,631					\$19,600

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
06/26/2017	\$17,000	D000	172558	5/2/2021		C	\$20,000	New Dwlg	Land	\$19,600	\$0	\$0	\$19,600
				3/28/2021		C	\$100,000	New Dwlg	Dwlg	\$297,300	\$0	\$0	
									Impr		\$0	\$0	
									Total	\$316,900	\$0	\$0	\$19,600

Res. Structure		1 of 2		Finish		Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	0	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt		Year Built		Year Built	2025
Year Built	2024					Toilet Room (1/2 Bath)		EFA		EFA	1
EFA / EFYr	2 / 2024					Lavatory		EFA Year		EFF Year	2025
Arch. Dsgn	N/A					Water Closet		Style		Style	Att Fr.
Style	1 Story Frame					Sink		Area (SF)			
AreaSF/TLA	1,152 / 1,152	Foundation	Conc			Shower Stall/Tub		Condition		Area (SF)	648
GLA 1st/2nd	1,152 / 0	Exterior Walls	Smart Side			Mtl St Sh Bath		Phy-Depr.%		No Flr Adj.	No
Grade	4-5	Roof	Mtl / Gable			Mtl Stall Shower		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.090	Interior Finish	Drwl			Wet Bar		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Flooring	None			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr.%	1%	Non-base Heating		Fireplace		Custom Tub		Heat		Interior Finish	<None>
Basement	None	Floor/Wall #	0			No Hot Water Tank		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Pipeless #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	Yes	Hand Fired (Y/N)	No			Sewer & Water Only		Obsolescence			
AC	Yes	Space Heat #	0			Water Only w/Sink		Functional %	10%	%Phy/F-E-O Obs	1.00-10-0-0
Attic	None	Appliances				Hot Tub		External %	0%	Door Opnrs	1
		Range Unit	Built-In Vacuums			Bidet		Other %	0%	Stalls - Bsmt / Gar	-- / 2.00
		Oven - Single	Intercom System			Fbgl's Service Sink		Until Completed			
		Oven - Double	BI Stereo(Spkrs Only)			Urinal		None			
		Dishwasher				Sauna		None			
		Microwave				Cust Bath - 4 Fixt		None			
		Trash Compactor				Cust Tile Full Bath					
		Jennair				Cust Tile SS Bath					
		Security System				Cust Bath - 5 Fixt					
						Cust Tile Shower/Tub					
						Cust Tile SSB +lav					
						Cust Tile SSB w/Std Tub					
						Cust Tile SSB - 5 Fixt					
						Cust Bath +lav					
						Cust Bath w/Cust SS					
						Cust Bath w/Cust SS +lav					



Bldg / Addn 1 of 2	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,152 SF	\$132,610										
	Adjustment for basement - None		(\$22,340)										
	Base Heat												
	Add Central Air	1,152 SF	\$3,200										
D1	Concrete Patio - Avg	1,426 SF	\$6,987										
D2	Asph/Wd Roof OH - Avg	826 SF	\$10,325										
	Plumbing	2	\$6,800										
	Sub Total		\$137,582	1.090	\$149,964	2024	1.00	10	0	0	\$133,618		
Gar	Att Frame	648 SF	\$22,210	1.090	\$24,209	2025	1.00	10	0	0	\$21,570		
	Dwelling TOTAL				\$174,173						\$155,188		
	Residential Building TOTAL										\$155,188	1.350	\$209,500

10% Functional
Discount

Dwelling Value

Total Living Area = 1,152 sq ft

Value per square foot = \$133,618/1152 = \$115.99/ sq ft

Res. Structure		2 of 2		Finish		Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	0	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	No garages
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt		Year Built		Year Built	
Year Built	2024					Toilet Room (1/2 Bath)		EFA		EFA	
EFA / EFYr	2 / 2024					Lavatory		EFA Year		EFF Year	
Arch. Dsgn	N/A					Water Closet		Style		Style	
Style	1 Story Frame	Foundation	Conc			Sink		Area (SF)		Area (SF)	
AreaSF/TLA	384 / 384	Exterior Walls	Smart Side			Shower Stall/Tub		Condition		No Flr Adj.	
GLA 1st/2nd	384 / 0	Roof	Mtl / Gable			Mtl St Sh Bath		Phy-Depr.%		Grade	
Grade	4-5	Interior Finish	Drwl			Mtl Stall Shower		Bsmt (SF)		Condition	
Grade Mult.	1.090	Flooring	None			Wet Bar		NoBsmt Flr(SF)		Bsmt (SF)	
Condition	NML	Non-base Heating		Fireplace		Cust Bath - 3 Fixt		2nd Flr Adj.		Interior Finish	
Phy-Depr.%	1%	Floor/Wall #	0			Custom Tub		Heat		Interior Finish (SF)	
Basement	None	Pipeless #	0			No Hot Water Tank		AC		Qtrs Over	
No Bsmt Flr.	0	Hand Fired (Y/N)	No			No Plumbing		Attic (SF)		Qtrs Over (SF)	
Heat	Yes	Space Heat #	0			Sewer & Water Only		Obsolescence		Qtrs AC (SF)	
AC	Yes	Appliances				Water Only w/Sink		Functional %	20%	%Phy/E-E-O Obs	
Attic	None	Range Unit		Built-In Vacuums		Hot Tub		External %	0%	Door Opnrs	
		Oven - Single		Intercom System		Bidet		Other %	0%	Stalls - Bsmt / Gar	
		Oven - Double		BI Stereo(Spkrs Only)		Fbcls Service Sink		Archite c/Design			
		Dishwasher				Urinal		Until Completed			
		Microwave				Sauna		None			
		Trash Compactor				Cust Bath - 4 Fixt		None			
		Jennair				Cust Tile Full Bath					
		Security System				Cust Tile SS Bath					
						Cust Bath - 5 Fixt					
						Cust Tile Shower/Tub					
						Cust Tile SSB +lav					
						Cust Tile SSB w/Std Tub					
						Cust Tile SSB - 5 Fixt					
						Cust Bath +lav					
						Cust Bath w/Cust SS					
						Cust Bath w/Cust SS +lav					



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(rev. 28.0.58.5537)

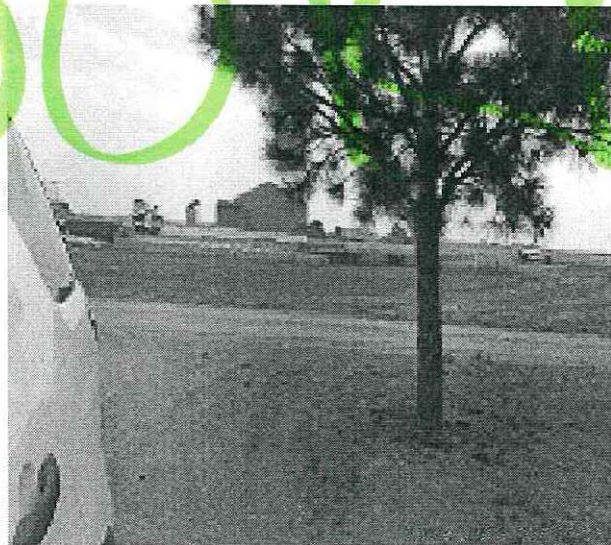
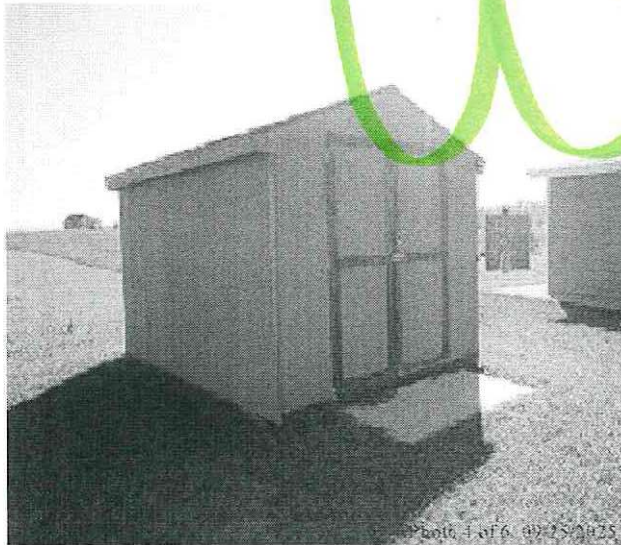
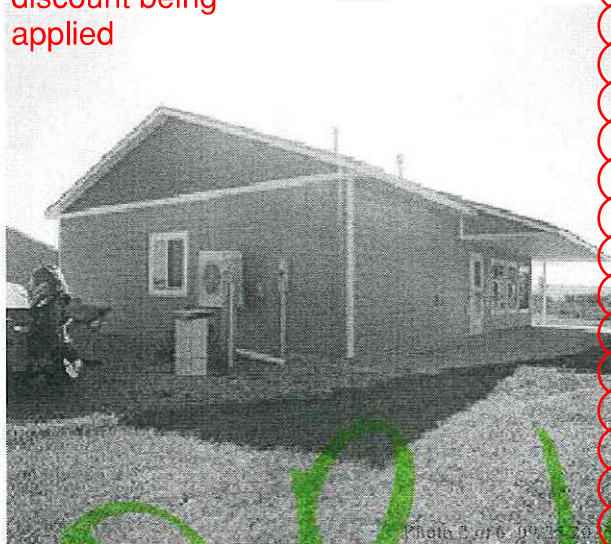
Bldg / Addn 2 of 2	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	384 SF	\$72,750										
	Adjustment for basement - None		(\$10,480)										
	Base Heat												
	Add Central Air	384 SF	\$3,200										
D1	Concrete Patio - Avg	256 SF	\$1,254										
D2	Asph/Wd Roof OH - Avg	144 SF	\$1,800										
	Plumbing	1	\$3,400										
	Sub Total		\$71,924	1.090	\$78,397	2024	1.00	20	0	0	\$62,090		
	Dwelling TOTAL				\$78,397						\$62,090		
	Residential Building TOTAL										\$62,090	1.350	\$83,800

20% Functional
Discount applied on
similar structure as
mine

	Description	Replacement Cost new (rounded to \$1)	Cond	Year	Phys%	Fobs%	Eobs%	Other%	AgFctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
Yrd	1 —Sheds and Yard Structures	\$3,588	NML	2020	18.00	0	0	0	0%	\$2,942	1.350	\$4,000
D	W12.00 x L10.00 120 SF, Fr. Shed, Avg Pricing											
	Yard Extras TOTAL Value											\$4,000

[illegible]

20% Functional
discount being
applied



Notes:

09/30/2025	CS	HOUSE & BUNKHOUSE (10% U/C OBS). NEED RE-CHECK.
7/2021	SFO	DIRT WORK STARTED FOR PERMITTED CABIN W/ATT GARAGE AND FOUNDATION IS POURED
2/23/2021	SFO	PERMIT - MH TO BE PLACED, STILL NO MH, BUT DID TAKE AN UPDATED PHOTO OF A NO CHARGE SHED THAT WAS PLACED ON THE LOT
3/22/2018	SFO	SPLIT FROM PARCEL 42-2095

Notes:

WORKING

On Monday, July 13, 2026, 8:45 PM, Trenton Schwahn <trentonschwahn@yahoo.com> wrote:

Christina,

As I prepare my information for the State Board of Equalization meeting in August. I have a couple questions on the most recent assessment that you get on my property on June 12.

1. On page 3 of the assessment you have a masonry fireplace listed. What qualifies as a masonry fireplace? My fireplace is a \$200 electric fireplace from Amazon with a shiplap surround. I've attached some pictures as none were included in the assessment you completed. There is no masonry on the dwelling interior or exterior.

2. On page 4 of the assessment you have what appears to be the overhang on my shop listed as a Porch (commercial). What makes this a commercial porch? On all previous years assessments that have been done on property this area was assessed as a concrete patio with a metal/fiberglass roof. I've looked at approx. 30 other properties in Emmons County with either an overhang on a dwelling or detached structures and they are all assessed as a concrete patio with a metal/fiberglass roof. I have not been able to find another one classified as a commercial porch. Just curious as to what you that would classify mine as something different? Why is it being considered separate and not part of the shop?

3. On page 2 of your findings letter, you mention that the construction is in the upper production range. Other than shiplap and tongue and groove finishes what else would qualify for a 4+5 grade and a 1.21 multiplier added to the value? You mentioned specifically cabinetry level. During the site visit, you had mentioned something about custom cabinets, and granite countertops. After the meeting, I emailed you the cabinets from Home Depot in the countertop from Wayfair. None of this stuff is custom. In fact I had to do assembly on the cabinets. Was this considered during your assessment even though that you have cabinetry level specifically listed? Also mentioned during the visit that all the doors and windows are off the shelf from Menards. The subway tile used on the back splashes is again off the shelf from Menards. Tile costs are around \$200 for the dwelling.

4. When I filled out the pre-inspection form I had indicated that the dwelling does not have washer and dryer hook ups, range or built-in microwave only a two burner electric cooktop. I also had indicated that this building sits on a floating slab and that the heating systems and plumbing are not meant for four season use. The property needs to be winterized just like a RV. I have had discussions with Mike at Vanguard and I was told that these sorts of things would qualify for a functional use discount. Has any of this been considered in your assessment?

5. During my comparisons with other properties, I have noticed that other properties are getting anywhere from a 10% to 45% economic or functional discount. The discount seems to be provided very inconsistently across the county. What makes a property eligible for such discounts?

6. During my appeal to the county, I had provided several examples of my land being valued at 25% higher or more than neighboring properties with similar improvements. I guess I'm looking for a clarification on the statement that you made on land evaluation on your findings. I have a hard time wrapping my head around why my land value is higher than everyone else's.

7. My shop has a 1.21 multiplier added to it. I guess I would ask why? It's an unfinished storage pole building that is similar to other buildings in the area. None of the comparables I have looked at have a multiplier added to it. Mine appears to be the only one.

Attached is the letter that was provided along with the final assessment. Also included are pictures of the fireplace that were not included in your final assessment.

I look forward to hearing from you.

Thanks
Trent



Emails to Commissioners and Tax Assessor

Inbox

Sent

Drafts

Trash

Spam

Folders

...

← Back



RE: 2026 Assesement Inbox

Christina Seppanen

To: me, Cc: Kroshus,, and 1 other · Wed, Jul 22 at 11:33 AM ▾

Mr. Schwahn,

The reassessment of your property was completed at your request on June 12, 2026. An updated property record card was mailed to you on June 17, 2026. The reassessment findings were presented to the Emmons County Board of Equalization at its June 23, 2026 open meeting, after which the Board approved the parcel value. At your request, a written summary of the information presented to the Board was mailed to you on June 24, 2026.

The attached May 2026 letter from Emmons County State's Attorney, previously provided to you, addresses the County's obligations regarding requests for information and applies to the questions raised in your email.

If you continue to dispute the assessment, you may pursue the appeal process established by the State. The applicable procedures are outlined on the back of your assessment notice as well as available online at tax.nd.gov.

Christina Seppanen, Director
Emmons County Tax Equalization
PO Box 129 | Linton ND 58552
701-254-4417 | cseppanen@nd.gov
[View your tax bill](#)
[Search Emmons County parcels](#)

From: Trenton Schwahn <trentonschwahn@yahoo.com>
Sent: Wednesday, July 22, 2026 5:41 AM
To: Seppanen, Christina <cseppanen@nd.gov>
Cc: Kroshus, Brian <briankroshus@nd.gov>; Myers, Shelli L. <slmyers@nd.gov>
Subject: Re: 2026 Assesement

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

Good morning Christina,

Just following up on the questions below is I have not heard back from you. A response to the questions below would be appreciated.

Thanks

Trent.

[Sent from Yahoo Mail for iPhone](#)

On Monday, July 13, 2026, 9:21 PM, Trenton Schwahn <trentonschwahn@yahoo.com> wrote:

My apologies, I hit send before I was finished. A couple other items I am looking for clarification on.

1. On my initial 2026 assessment prior to my appeal, the dwelling was listed as a 1 1/2 Story frame. After some discussion, this was changed to a single story frame. In the latest assessment is now being considered as a single Story metal wood what does this mean? I've compared this to again about 30 other properties in the county and I have not found another one classified as a single Story metal wood structure. Looking for explanation.

2. On my initial 2026 assessment prior to my appeal, I was given a credit for having no basement. On the updated assessment that credit has disappeared. Shouldn't that credit still be present as I do not have a basement?

I have attached the initial 2026 assessment for everyone's reference.

Thanks

Trent

[Sent from Yahoo Mail for iPhone](#)

Calendar Starred Cont

Ad removed.
[Show details](#)

On Monday, July 13, 2026, 8:45 PM, Trenton Schwahn <trentonschwahn@yahoo.com> wrote:

Christina,

As I prepare my information for the State Board of Equalization meeting in August. I have a couple questions on the most recent assessment that you get on my property on June 12.

1. On page 3 of the assessment you have a masonry fireplace listed. What qualifies as a masonry fireplace? My fireplace is a \$200 electric fireplace from Amazon with a shiplap surround. I've attached some pictures as none were included in the assessment you completed. There is no masonry on the dwelling interior or exterior.

2. On page 4 of the assessment you have what appears to be the overhang on my shop listed as a Porch (commercial). What makes this a commercial porch? On all previous years assessments that have been done on property this area was assessed as a concrete patio with a metal/fiberglass roof. I've looked at approx. 30 other properties in Emmons County with either an overhang on a dwelling or detached structures and they are all assessed as a concrete patio with a metal/fiberglass roof. I have not been able to find another one classified as a commercial porch. Just curious as to what you that would classify mine as something different? Why is it being considered separate and not part of the shop?

3. On page 2 of your findings letter, you mention that the construction is in the upper production range. Other than shiplap and tongue and groove finishes what else would qualify for a 4+5 grade and a 1.21 multiplier added to the value? You mentioned specifically cabinetry level. During the site visit, you had mentioned something about custom cabinets, and granite countertops. After the meeting, I emailed you the cabinets from Home Depot in the countertop from Wayfair. None of this stuff is custom. In fact I had to do assembly on the cabinets. Was this considered during your assessment even though that you have cabinetry level specifically listed? Also mentioned during the visit that all the doors and windows are off the shelf from Menards. The subway tile used on the back splashes is again off the shelf from Menards. Tile costs are around \$200 for the dwelling.

4. When I filled out the pre-inspection form I had indicated that the dwelling does not have washer and dryer hook ups, range or built-in microwave only a two burner electric cooktop. I also had indicated that this building sits on a floating slab and that the heating systems and plumbing are not meant for four season use. The property needs to be winterized just like a RV. I have had discussions with Mike at Vanguard and I was told that these sorts of things would qualify for a functional use discount. Has any of this been considered in your assessment?

5. During my comparisons with other properties, I have noticed that other properties are getting anywhere from a 10% to 45% economic or functional discount. The discount seems to be provided very inconsistently across the county. What makes a property eligible for such discounts?

6. During my appeal to the county, I had provided several examples of my land being valued at 25% higher or more than neighboring properties with similar improvements. I guess I'm looking for a clarification on the statement that you made on land evaluation on your findings. I have a hard time wrapping my head around why my land value is higher than everyone else's.

7. My shop has a 1.21 multiplier added to it. I guess I would ask why? It's an unfinished storage pole building that is similar to other buildings in the area. None of the comparables I have looked at have a multiplier added to it. Mine appears to be the only one.

Attached is the letter that was provided along with the final assessment. Also included are pictures of the fireplace that were not included in your final assessment.

I look forward to hearing from you.

Thanks
Trent

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Re: 2026 Assesement Sent

Trenton Schwahn

To: Christina, Cc: Brian, and 1 other · Mon, Jul 13 at 9:21 PM ▾

My apologies, I hit send before I was finished. A couple other items I am looking for clarification on.

1. On my initial 2026 assessment prior to my appeal, the dwelling was listed as a 1 1/2 Story frame. After some discussion, this was changed to a single story frame. In the latest assessment is now being considered as a single Story metal wood what does this mean? I've compared this to again about 30 other properties in the county and I have not found another one classified as a single Story metal wood structure. Looking for explanation.
2. On my initial 2026 assessment prior to my appeal, I was given a credit for having no basement. On the updated assessment that credit has disappeared. Shouldn't that credit still be present as I do not have a basement?

I have attached the initial 2026 assessment for everyone's reference.

Thanks

Trent

Sent from Yahoo Mail for iPhone

On Monday, July 13, 2026, 8:45 PM, Trenton Schwahn
<trentonschwahn@yahoo.com> wrote:

Christina,

As I prepare my information for the State Board of Equalization meeting in August. I have a couple questions on the most recent assessment that you get on my property on June 12.

1. On page 3 of the assessment you have a masonry fireplace listed. What qualifies as a masonry fireplace? My fireplace is a \$200 electric fireplace from Amazon with a shiplap surround. I've attached some pictures as none were included in the assessment you completed. There is no masonry on the dwelling interior or exterior.
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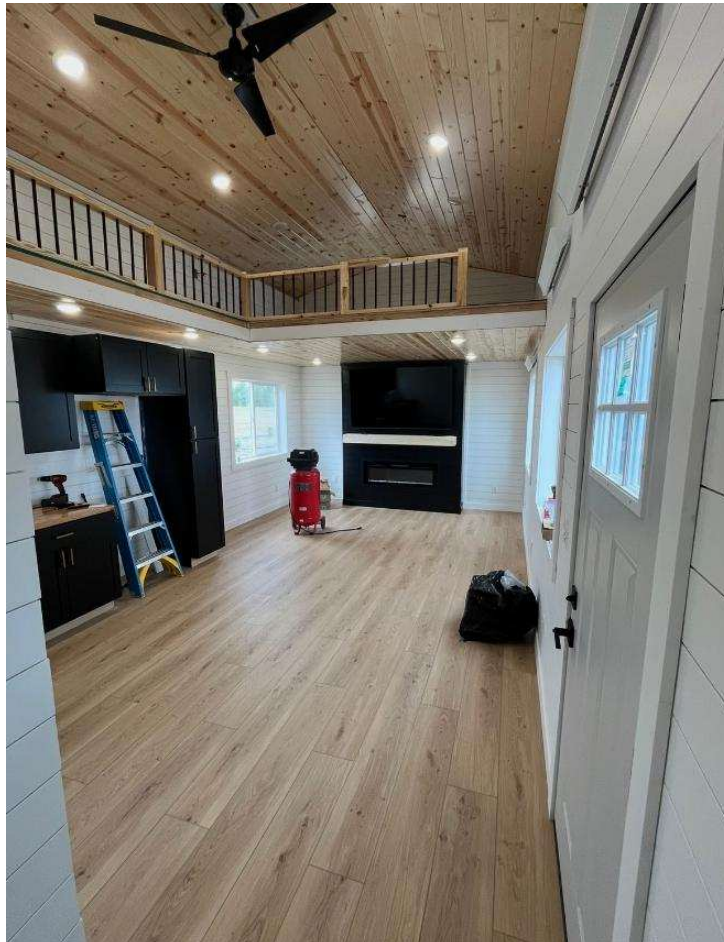
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Attached is the letter that was provided along with the final assessment. Also included are pictures of the fireplace that were not included in your final assessment.

I look forward to hearing from you.

Thanks
Trent



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Countertop info Sent

Trenton Schwahn

To: Christina · Fri, Jun 12 at 11:44 AM ▾

Here is the information on the counter. Engineered stone

<https://www.wayfair.com/home-improvement/pdp/vinnova-malaga-37-single-vanity-top-with-sink-and-1-faucet-holes-vnov2943.html?piid=92396437>Malaga 37" Stone Single Bathroom Vanity Top with Sink

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Cabinet Info Sent

Trenton Schwahn

To: Christina · Fri, Jun 12 at 12:00 PM

Here is the information for the cabinets.

https://www.homedepot.com/b/Kitchen-Kitchen-Cabinets-In-Stock-Kitchen-Cabinets/Avondale/N-5yc1vZchbpZ1z1zrl8?mtc=SEM-BF-CDP-GGL-D29K-029_025_STOCK_CABINETS-NA-NA-NA-DSA-NA-NA-NA-NA-NBR-NA-NA-NA-NA&cm_mmc=SEM-BF-CDP-GGL-D29K-029_025_STOCK_CABINETS-NA-NA-NA-DSA-NA-NA-NA-NA-NBR-NA-NA-NA-NA-16555934362-134440587596-1642411031000&gdsrsrc=aw.ds&gad_source=1&gad_campaignid=16555934362&gbraid=0AAAAADq61UdvYeeht-_98aRk0Yqwp0kFx&gclid=EAIaIQobChMlyOfs3IOCIQMVoYRECB01pBSwEAAYASAAEgKFRfD_BwE

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↑ ↓ ✕

Emmons County Taxes 📎 📁 Sent

Trenton Schwahn

To: jvorst@nd.gov, and 4 others, Cc: Christina, and 2 oth... · Mon, Jun 22 at 5:46 PM ✓

Commissioners,

Unfortunately, I will not be able to attend the meeting tomorrow due to an out-of-town commitment that I can't change.

On June 12 Christine came out to my property and did her onsite assessment and was very polite and professional.

I received the revised property card and tax value in the mail over the weekend.

The value went up \$46,000. From \$276,800 to \$323,400.

Multiple attempts were made today to try and contact Christina. A message was left this morning with an assistant or a secretary, and a voicemail was left this afternoon, and neither one of them was returned.

I wanted to try to clear up a few items and try and understand the changes that resulted in a \$46,600 increase. Unfortunately, she did not return any of my messages so that didn't happen.

Some additional things to note were an electric fireplace some tile in the kitchen area, bathroom areas, and wall coverings. But these things seem relatively small and I don't believe they would contribute to such a large increase.

A couple things that I noted after reviewing my revised property information.

1. My fireplace listed as a masonry fireplace. It is not a masonry fireplace. It is a \$200 electric insert from Amazon with shiplap surrounding it.

2. The overhang on the shop doesn't seem to be classified similar to other properties. I'll use parcel [42-0000-02103-029](#) and [30-0000-04199-012](#). My is classified as a commercial porch, where as they are being classified as on open porch or a metal/fiberglass porch on the referenced parcels. I believe all properties should be consistent.

3. The style of my structure went from "1 story frame" to "1 story metal wood". I looked at comparable structures to mine with the metal paneling outside, and none of them are categorized under "1 story metal wood". In fact, I searched several building buildings within the county, and I did not find another one under this classification. I've been talking to folks at Vanguard and they don't believe this information is correct. Again, I believe all property should be consistent.

4. It was noted that my dwelling does not contain a washer and dryer built-in microwave or stove. According to the folks at Vanguard, this would actually qualify for a downgrade on the property. This may have happened, but without the assessor version of the property card I can't verify. This information was requested, but again wasn't provided

I have attached both the revised assessment and the original one that was given to me prior to the equalization meeting.

I also have attached a couple of the properties that I have been comparing mine to. One is located at Cattail and the other is located on 10 acres between Cattail and Beaver Bay. These are both 2026 property cards that I obtained from Chritina's office. One of the properties is 5700 square ft between the living area and the garage and the other is 4340 sq ft. Obviously, the land values are going to differ a bit, but per square footage things do not pencil out. This is obviously why I am upset.

Lastly, when I appeared during the meeting on June 2, I had addressed some of the land value inequalities. This has not addressed by Christina. I am approx 20-25% more taxes on my land similar properties.

Also brought up during the June 2 equalization meeting was the 1.35 multiplier that is getting added to my dwelling value. I have had an open records request open since the end of May to get detailed property cards for various properties so I can verify this multiplier is being fairly applied to all

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"river" properties. To date I have still not been sent this information. As per previous emails, this multiplier has just been added this year.

Obviously, you guys are going to do what you're going to do. All I can do is put the information out there in hopes that you consider it.

As always, please feel free to reach out if you have any questions

Thanks

Trent
701-202-3131

8 attachments

Download all 

 Parcel 31-0000-03091-... .pdf PDF · 2.6 MB  	 Parcel 42-0000-02103-... .pdf PDF · 2.7 MB  
 Schwahn June 12 Asse... .pdf PDF · 6.6 MB  	 Schwahn 2026 Assess... .pdf PDF · 2.7 MB  
 Parcel 31-0000-03091-... .pdf PDF · 2.6 MB  	 Parcel 42-0000-02103-... .pdf PDF · 2.7 MB  
 Schwahn June 12 Asse... .pdf PDF · 6.6 MB  	 Schwahn 2026 Assess... .pdf PDF · 2.7 MB  

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RE: 2026 Assesment Inbox

Christina Seppanen

To: me, Cc: Kroshus,, and 1 other · Wed, Jul 22 at 11:33 AM ▾

Mr. Schwahn,

The reassessment of your property was completed at your request on June 12, 2026. An updated property record card was mailed to you on June 17, 2026. The reassessment findings were presented to the Emmons County Board of Equalization at its June 23, 2026 open meeting, after which the Board approved the parcel value. At your request, a written summary of the information presented to the Board was mailed to you on June 24, 2026.

The attached May 2026 letter from Emmons County State's Attorney, previously provided to you, addresses the County's obligations regarding requests for information and applies to the questions raised in your email.

If you continue to dispute the assessment, you may pursue the appeal process established by the State. The applicable procedures are outlined on the back of your assessment notice as well as available online at tax.nd.gov.

Christina Seppanen, Director
Emmons County Tax Equalization
PO Box 129 | Linton ND 58552
701-254-4417 | cseppanen@nd.gov
[View your tax bill](#)
[Search Emmons County parcels](#)

From: Trenton Schwahn <trentonschwahn@yahoo.com>
Sent: Wednesday, July 22, 2026 5:41 AM
To: Seppanen, Christina <cseppanen@nd.gov>
Cc: Kroshus, Brian <briankroshus@nd.gov>; Myers, Shelli L. <slmyers@nd.gov>
Subject: Re: 2026 Assesment

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

Good morning Christina,

Just following up on the questions below is I have not heard back from you. A response to the questions below would be appreciated.

Thanks

Trent.

[Sent from Yahoo Mail for iPhone](#)

On Monday, July 13, 2026, 9:21 PM, Trenton Schwahn <trentonschwahn@yahoo.com> wrote:

My apologies, I hit send before I was finished. A couple other items I am looking for clarification on.

1. On my initial 2026 assessment prior to my appeal, the dwelling was listed as a 1 1/2 Story frame. After some discussion, this was changed to a single story frame. In the latest assessment is now being considered as a single Story metal wood what does this mean? I've compared this to again about 30 other properties in the county and I have not found another one classified as a single Story metal wood structure. Looking for explanation.

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I have attached the initial 2026 assessment for everyone's reference.

Thanks

Trent

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Property Access



Subject property is highlighted in yellow.

County does not maintain or provide snow removal on road designated in red.

Approx. 1 mile of road

Vanguard Grade Guide

GRADE GUIDE

SIZE					
One Story	Multi-Story	Points	One Story	Multi-Story	Points
< 474	< 624	3	2500 - 2699	2800 - 2999	23
475 - 499	625 - 649	4	2700 - 2899	3000 - 3199	23
500 - 524	650 - 674	5	2900 - 3099	3200 - 3399	24
525 - 549	675 - 699	5	3100 - 3299	3400 - 3599	24
550 - 574	700 - 724	6	3300 - 3499	3600 - 3799	25
575 - 599	725 - 749	7	3500 - 3699	3800 - 3999	26
600 - 624	750 - 774	8	3700 - 3899	4000 - 4199	27
625 - 649	775 - 799	9	3900 - 4099	4200 - 4399	28
650 - 674	800 - 824	10	4100 - 4299	4400 - 4599	29
675 - 699	825 - 849	11	4300 - 4399	4600 - 4699	30
700 - 749	850 - 899	12	4400 - 4499	4700 - 4799	31
750 - 849	900 - 999	13	4500 - 4599	4800 - 4899	32
850 - 949	1000 - 1099	14	4600 - 4699	4900 - 4999	33
950 - 1099	1100 - 1249	15	4700 - 4799	5000 - 5099	34
1100 - 1199	1250 - 1399	16	4800 - 4899	5100 - 5199	35
1200 - 1299	1400 - 1499	17	4900 - 4999	5200 - 5299	36
1300 - 1399	1500 - 1699	18	5000 - 5099	5300 - 5399	37
1400 - 1499	1700 - 1899	19	5100 - 5199	5400 - 5499	38
1500 - 1699	1900 - 2049	20	5200 - 5299	5500 - 5599	39
1700 - 1899	2050 - 2199	21	5300 - 5399	5600 - 5699	40
1900 - 2099	2200 - 2399	21	5400 - 5499	5700 - 5799	41
2100 - 2299	2400 - 2599	22	5500 - 5599	5800 - 5899	42
2300 - 2499	2600 - 2799	22	5600 +	5900 +	43

OVERALL POINTS			
GRADE	POINTS	GRADE	POINTS
6-20 - 6-30	4	2	56
6-15	6	2+5	58
6-10	8	2+10	60
6-5	10	1-10	61
6	12	1-5	62
6+5	15	1	63
6+10	18	1+5	65
5-10	20	1+10	68
5-5	23	E-10	70
5	25	E-5	72
5+5	27	E	74
5+10	29	E+5	76
4-10	31	E+10	78
4-5	33	E+20	80
4	36	E+30	82
4+5	39	E+40	84
4+10	41	E+50	86
3-10	43	E+75	88
3-5	45	E+100	90
3	47	E+125	92
3+5	48	E+150	94
3+10	49	E+175	96
2-10	52	E+200	98
2-5	54		

	Prestigious (E)	Custom (1-2)	Speculation (2-3)	Average Development (4)	Minimum Specs. (5)	Sub-standard (6)
Design/Layout	8	6	4	3	2	1
Materials/Workmanship	8	6	4	3	2	1
Exterior Walls	3	2.5	2	1.5	1	0.5
Windows/Doors	3	2.5	2	1.5	1	0.5
Roof	3	2.5	2	1.5	1	0.5
Interior Finish	3	2.5	2	1.5	1	0.5
Plumbing	3	2.5	2	1.5	1	0.5
Kitchen	3	2.5	2	1.5	1	0.5
Total	34	27	20	15	10	5

Forced Heat (or Equivalent)	Add 5 points
Central Air	Add 4 points
Fireplace	Add (2 x fireplace count)
Floor/Wall Furnace	Add (2 x floor/wall count)
No Heat	Subtract 5 points

THIS IS A GUIDE ONLY. IT SHOULD BE TESTED AND
EDITED TO EACH ASSESSMENT JURISDICTION.

Receipts



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
09/28/24

SPECIAL ORDER	30540735
MMPH EXTERIOR STEEL DOOR	SB
SPECIAL ORDER	
4000446 1@\$602.37 SEQ#1	\$602.37
END OF ORDER	

ORDER	30540735	
DELIVERY		
3 1@\$0.00		\$0.00

Subtotal	\$602.37
Taxes and Fees	\$42.17

Total	\$644.54
-------	----------

Payment Method(s) Used:	
MasterCard - 2852	\$644.54

SB = Special order items may be refunded at
Menards sole discretion with a 25% restocking
fee.

100 77 0183 06/30/24 12:24 PM 3055

EXTERIOR
DOOR



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
04/20/25

SPECIAL ORDER	30557590
CONCEPTS VANITY CONCEPTS SO	SB
6003297 1@\$499.99 SEQ#1	\$499.99
CONCEPTS LINEN CONCEPTS SO	SB
6003298 1@\$219.99 SEQ#2	\$219.99
WF3-42 ALLOY FILLER ALLOY	SB
SHAKER	
4847555 1@\$26.99	\$26.99
END OF ORDER	

ORDER	30557590
DELIVERY	
3 1@\$0.00	\$0.00

Subtotal	\$746.97
Taxes and Fees	\$56.02

Total	\$802.99
-------	----------

Payment Method(s) Used:	
MasterCard - 5008	\$802.99

SB = Special order items may be refunded at
Menards sole discretion with a 25% restocking
fee.

100 72 6856 01/20/25 09:54 AM 3055

BATHROOM
CABINETS



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



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will be in the form an in store credit
voucher if the return is done after
11/24/24

INTERIOR
SHIPLAP

ORDER	81319	
1X6-8' PRIMED SHIPLAP PINE		
NICKEL GAP		
1414012 570@\$5.98		\$3,408.60

ORDER	81319	
PICK UP AT STORE FEE		
39 1@\$1.40		\$1.40

ORDER	81319	
DELIVERY		
3 1@\$0.00		\$0.00

Subtotal		\$3,410.00
Taxes and Fees		\$225.05

Total		\$3,635.05
-------	--	------------

Payment Method(s) Used:		
MasterCard - 2852		\$3,635.05

100 74 7575 08/26/24 09:20 PM 3055



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



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Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
05/10/25

INTERIOR
BASEBOARD

ORDER	30439	
CRFT CHAM BASE PFJPINE 1/2X4-1/4X12		
4174824 24@\$19.99		\$479.76

ORDER	30439	
PICK UP AT STORE FEE		
39 1@\$1.40		\$1.40

ORDER	30439	
DELIVERY		
3 1@\$0.00		\$0.00

Subtotal	\$481.16
Taxes and Fees	\$36.09

Total	\$517.25
-------	----------

Payment Method(s) Used:	
MasterCard - 5008	\$517.25

100 71 0587 02/09/25 06:49 PM 3055



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



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Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
04/24/25

ORDER	27110	
1X4-8' PRIMED PINE BOARD S4S		
1037010 50@\$7.63		\$381.50
ORDER	27110	
PICK UP AT STORE FEE		
39 1@\$1.40		\$1.40
Subtotal		\$382.90
Taxes and Fees		\$28.72
Total		\$411.62
Payment Method(s) Used:		
MasterCard - 5008		\$411.62

100 73 7781 01/24/25 02:19 PM 3055

INTERIOW
WINDOW
OUTSIDE
TRIM



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
06/19/25

ORDER	40768	
1X6X12' WHITE PVC TRIM		
REVERSIBLE		
1429220 4@\$44.94		\$179.76

ORDER	40768	
PICK UP AT STORE FEE		
39 2@\$1.40		\$2.80

ORDER	40768	
1X6X8' WHITE PVC TRIM		
REVERSIBLE		
1429218 6@\$29.98		\$179.88

Subtotal	\$362.44
Taxes and Fees	\$27.18

Total	\$389.62
-------	----------

Payment Method(s) Used:	
MasterCard - 5008	\$389.62

100 73 6543 03/21/25 03:12 PM 3055

INTERIOR
WINDOW
INSIDE
TRIM



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
07/10/25

STRUT 13/16" X 10' GLV
C14H1000PGR
3656564 1@\$25.20 \$25.20

CORNER GRD WM206 PFJPINE
3/4X3/4X8'
4174642 5@\$7.49 \$37.45

3/8 X 2 HEX BOLT 7PC 17291 HDG
2326222 2@\$4.58 \$9.16

5/16 X 3 LAG SCREW 4PC 14021
HDG
2322287 1@\$1.79 \$1.79

STRUT 3/8" SPRNG NUT
5/BGCNR30037EGR
3656855 1@\$4.47 \$4.47

5/16 FLAT WASHER 90PC 34946
HDG
2324946 1@\$3.49 \$3.49

3/8 FLAT WASHER 75PC 34959 HDG
2324959 1@\$3.49 \$3.49

3/8 X 1 HEX BOLT 10PC 14829 HDG
2326216 1@\$4.58 \$4.58

SPECIAL ORDER 30564891
BW 3 PANEL MISSION SPO SB
4003491 1@\$258.46 SEQ#4 \$258.46
BW 3 PANEL MISSION SPO SB
4003491 1@\$258.46 SEQ#5 \$258.46
BW 3 PANEL MISSION SPO SB
4003491 1@\$253.46 SEQ#6 \$253.46
MENARD REBATE
31 - 1 @ \$240.00 \$240.00

INTERIOR DOORS

Subtotal \$620.01
Taxes and Fees \$49.60

Total \$669.61

Payment Method(s) Used:
MasterCard - 3053 \$177.83
Gift Certificate \$25.28
Gift Certificate \$466.50

SB = Special order items may be refunded at
Menards sole discretion with a 25% restocking
fee.



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
07/10/25

ORDER	30564864	
12'1500LB 4PK GRN STRAP 445		
2038267 1@\$11.22		\$11.22

ORDER	30564864	
DELIVERY		
3 1@\$0.00		\$0.00

Subtotal	\$11.22
Taxes and Fees	\$0.90

Total	\$12.12
-------	---------

Payment Method(s) Used:	
MasterCard - 3053	\$12.12

100 71 2792 04/11/25 05:27 PM 3055



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
06/29/25

SPECIAL ORDER	30563632
30 BRIGHTWHITE 3P MISSION30 X	SB
80 X 1-3/8	
4131327 1@\$259.00	\$259.00
END OF ORDER	

ORDER	30563632
DELIVERY	
3 1@\$0.00	\$0.00

Subtotal	\$259.00
Taxes and Fees	\$19.43

Total	\$278.43
-------	----------

Payment Method(s) Used:	
MasterCard - 3053	\$278.43

SB = Special order items may be refunded at
Menards sole discretion with a 25% restocking
fee.

100 77 6366 03/31/25 06:54 AM 3055



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
06/29/25

INTERIOR DOOR

SPECIAL ORDER 30563632
30 BRIGHTWHITE 3P MISSION30 X SB
80 X 1-3/8
4131327 1@\$259.00 \$259.00
END OF ORDER

ORDER 30563632
DELIVERY
3 1@\$0.00 \$0.00

Subtotal \$259.00
Taxes and Fees \$19.43

Total \$278.43

Payment Method(s) Used:
MasterCard - 3053 \$278.43

SB = Special order items may be refunded at
Menards sole discretion with a 25% restocking
fee.

100 77 6366 03/31/25 06:54 AM 3055

FIREPLACE

Order Summary

Order placed September 17, 2024 Order # 112-8626071-7918635

Ship to	Payment method	Order Summary
Trenton Schwahn 8075 Wildrye Place BISMARCK, ND 58503 United States	Mastercard ending in 2852 View related transactions	Item(s) Subtotal: \$188.99 Shipping & Handling: \$0.00 Exclusive Promotion Applied: -\$18.90 Total before tax: \$170.09 Estimated tax to be collected: \$9.35 Grand Total: \$179.44 Refund Total \$179.44



Return complete

Your return is complete. Your refund has been issued.

[When will I get my refund?](#)

50 Inch Electric Fireplace Recessed and Wall Mounted, Fireplace Heater and Linear Fireplace, Ultra-Thin Electric Fireplace, Low Noise, with Timer, Remote Control, Adjustable 12 Flame Color, 750/1500W

Sold by: [Greateamshop](#)

\$188.99

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ORDER # WM83396506

[View Receipt](#)



Date Ordered: September 30, 2024

Order Number: WM83396506

Order Total: \$273.25

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 30 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Sink Base Kitchen Cabinet in Raven Black Model #SB30-H Store SKU #1011096417	1	\$259.00

Payment Information

Billing Address	Payment Details
Trenton Schwahn 8075 Wild Rye Pl BISMARCK, ND 58503	Subtotal \$259.00 Delivery FREE Sales Tax \$14.25
Payment Method MA Ending in 3053	Order Total \$273.25



Show barcode for returns or pickups.

Date Ordered: September 30, 2024

Order Total: \$273.25

Payment: - 3053

Order Origin: Online

Feedback

Arriving Fri, October 4

Processed

Delayed ⓘ

Out For Delivery

Delivered

ⓘ Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:
Trenton Schwahn
8075 Wild Rye Pl
BISMARCK, ND 58503

Track Delivery



HAMPTON BAY Avondale 30 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Sink Base Kitchen Cabinet in Raven Black

Qty: 1
\$259.00

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Subtotal:	\$259.00
Delivery:	FREE
Sales Tax:	\$14.25
Total:	\$273.25

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allen + roth Natural grain 8-ft x 25-in x 1.5-in Finger-Jointed Hevea Wood Butcher block Countertop

Item #5200813 | Model #AR1525FJRW-96

Shop allen + roth

★ ★ ★ ★ ★ 4.6 798



+15



Ask Mylow

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Is this countertop easy to stain?

Can I cut this countertop?

What is the warranty period?

How durable is this countertop?

Can this be used for a sink?

★ Ask Something Else



Product Dimensions

8 ft

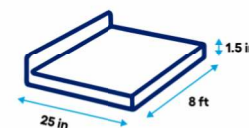
Common Length

25 in

Depth

1.5 in

Thickness



[View Full Dimensions](#)

Bestseller

1K+ bought last week

Now **\$269.00** ~~\$349.00~~

Enter Dimensions

Here are some similar items ...

Trending Now



allen + roth Natural grain 5-ft x 30-in x 1.5-in Finger-Jointed Hevea Wood Butch...

★★★★★ 798

\$199.00

+ Add to Cart



allen + roth Natural grain 6-ft x 39-in x 1.5-in Finger-Jointed Hevea Wood Butch...

★★★★★ 798

\$309.00

~~\$399.00~~ Save 22%

+ Add to Cart



allen + roth Natural grain 6-ft x 39-in x 1.5-in Espresso Stained Acacia Wood...

★★★★☆ 260

\$409.00

~~\$439.00~~ Save 6%

+ Add to Cart



allen + roth Natural grain 8-ft x 25-in x 1.5-in Espresso Stained Acacia Wood...

★★★★☆ 260

\$349.00

~~\$419.00~~ Save 16%

+ Add to Cart

BETTER TOGETHER



Current Item



Selected



Selected



Selected

Bestseller



allen + roth Natural grain 8-ft x 25-in x 1.5-in Finger-Jointed Hevea Wood Butch...

\$269.00

~~\$319.00~~ Save \$50.00 (15%)



allen + roth Southam 18-in W x 34.5-in H x 24-in D...

\$789.00



allen + roth Theo Drop-in or undermount 33-in x 22-in...

\$229.00



allen + roth Port Cabinet Fill Strip 3-in W x 80-in H...

\$61.98

50+ bought together last 6 months

Subtotal: **\$1,348.98**

~~\$1398.98~~ | Save 50.00(4%)

Add 4 Items to Cart



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[Price Guarantee](#)

Return it in store or ship it back for free. Eligibility rules apply.

[Return Policy](#)

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[Payment Options](#)

Overview

Allen + roth finger-jointed Hevea butcher block countertops add warmth and beauty to your home. Made from sustainably forested hardwood Hevea, these countertops are functional, durable and naturally beautiful. Hevea countertops can be customized for your needs and can be easily cut, machined and finished. Whether you choose to bring the natural features with oil or finish with a durable lacquer, this allen + roth countertop can become the focal point of your kitchen transformation. Not only are Allen + roth countertops great in the kitchen, they can be used throughout your home, garage, shed or studio for desktops, tables, workbenches, potting tables, laundry room folding table and more. Each countertop is unique with naturally occurring variations in color, grain patterns and the organic features of real Hevea. We recommend visiting with a Lowe's and stain specialist for tips on finishing with oils or varnishes based on your specific needs. Regular maintenance of your allen + roth countertop will ensure its beauty lasts for generations to come.

- Made from solid wood
- Ready for your preferred stain and final finish
- Actual dimensions: 96-in x 25-in x 1.5-in
- Perfect for counters, desks, islands, tables, work benches and more
- Can easily be cut, stained, lacquered and finished
- Natural color with beautiful variations
- Works great as a countertop, desktop, standing desktop, work bench or table
- Can be cut for use with a sink - be sure to carefully seal all surfaces and edges from moisture
- Each countertop is unique with naturally occurring variations in color, grain patterns and the organic features of real Hevea

Product Features

Specifications

Manuals & Documents

Reviews ★★★★★ 4.6 (798)

Community Q & A

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ORDER # WM92212067

[View Receipt](#)



Date Ordered: December 13, 2024

Order Number: WM92212067

Order Total: \$432.48

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 24 in. W x 12 in. D x 36 in. H Ready to Assemble Plywood Shaker Wall Kitchen Cabinet in Raven Black Model #W2436-H Store SKU #1011096374	1	\$189.00
Hampton Bay Avondale 36 in. W x 24 in. D x 18 in. H Ready to Assemble Plywood Shaker Wall Bridge Kitchen Cabinet in Raven Black Model #W361824-H Store SKU #1011096250	1	\$219.00

Payment Information

Billing Address	Payment Details
Trenton Schwahn	Subtotal \$408.00
8075 Wild Rye Pl	Delivery FREE
Bismarck, ND 58503	Sales Tax \$24.48
Payment Method	Order Total \$432.48
MA Ending in 3053	



Show barcode for returns or pickups.

Date Ordered: December 13, 2024

Order Total: \$432.48

Payment:  - 3053

Order Origin: Online

Arriving Wed, December 18

Processed

Delayed 

Out For Delivery

Delivered

 Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:

Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

 Feedback

Track Delivery



HAMPTON BAY Avondale 24 in. W x 12 in. D x 36 in. H Ready to Assemble Plywood Shaker Wall Kitchen Cabinet in Raven Black

Qty: 1

\$189.00

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HAMPTON BAY Avondale 36 in. W x 24 in. D x 18 in. H Ready to Assemble Plywood Shaker Wall Bridge Kitchen Cabinet in Raven Black

Qty: 1

\$219.00

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Buy Again

Subtotal:	\$408.00
Delivery:	FREE
Sales Tax:	\$24.48
Total:	\$432.48

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ORDER # WM96572105

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Date Ordered: February 01, 2025

Order Number: WM96572105

Order Total: \$424.00

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale/Leyton 3 in. W x 36 in. H Cabinet Filler in Raven Black Model #F336-H Store SKU #1011096415	1	\$47.00
Hampton Bay Avondale/Leyton 90 in. W x 4.5 in. H Toe Kick in Raven Black Model #TK-H Store SKU #1011059310	1	\$44.00

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 36 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Base Kitchen Cabinet in Raven Black Model #B36-H Store SKU #1011096296	1	\$309.00

Payment Information

Billing Address	Payment Details
Trenton Schwahn 8075 Wild Rye Pl Bismarck, ND 58503	Subtotal \$400.00 Delivery FREE Sales Tax \$24.00

114

Feedback

Payment Method
MA | Ending in 3053

Order Total \$424.00



Show barcode for returns or pickups.

Date Ordered: February 01, 2025
Order Total: \$424.00
Payment:  - 3053
Order Origin: Online

Arriving Wed, February 5

Processed

 **Delayed** 

 **Out For Delivery**

 **Delivered**

Feedback

 Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:
Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

Track Delivery



HAMPTON BAY Avondale/Leyton 3 in. W x 36 in. H Cabinet Filler in Raven Black
Qty: 1
\$47.00
[Info & Guides](#)

Buy Again



HAMPTON BAY Avondale/Leyton 90 in. W x 4.5 in. H Toe Kick in Raven Black
Qty: 1
\$44.00
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Buy Again

Arriving Thurs, February 6

Processed

Delayed ⓘ

Out For Delivery

Delivered

ⓘ Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:

Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

Track Delivery



HAMPTON BAY Avondale 36 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Base Kitchen Cabinet in Raven Black

Qty: 1

\$309.00

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Subtotal:	\$400.00
Delivery:	FREE
Sales Tax:	\$24.00
Total:	\$424.00

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ORDER # WM95328992

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Date Ordered: January 17, 2025

Order Number: WM95328992

Order Total: \$401.74

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 18 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Drawer Base Kitchen Cabinet in Raven Black Model #DB18-H Store SKU #1011096381	1	\$379.00

Payment Information

Billing Address Trenton Schwahn 8075 Wild Rye Pl Bismarck, ND 58503	Payment Details Subtotal \$379.00 Delivery FREE Sales Tax \$22.74
Payment Method MA Ending in 3053	Order Total \$401.74



Show barcode for returns or pickups.

Date Ordered: January 17, 2025

Order Total: \$401.74

Payment: - 3053

Order Origin: Online

Feedback

Arriving Fri, January 24

- Processed
- Delayed ⓘ
- Out For Delivery
- Delivered

ⓘ Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:
Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

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HAMPTON BAY Avondale 18 in. W x 24 in. D x 34.5 in. H Ready to Assemble Plywood Shaker Drawer Base Kitchen Cabinet in Raven Black

Qty: 1
\$379.00

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Subtotal:	\$379.00
Delivery:	FREE
Sales Tax:	\$22.74
Total:	\$401.74

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ORDER # WJ73670254

[View Receipt](#)



Date Ordered: January 01, 2025

Order Number: WJ73670254

Order Total: \$200.34

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 24 in. W x 12 in. D x 36 in. H Ready to Assemble Plywood Shaker Wall Kitchen Cabinet in Raven Black Model #W2436-H Store SKU #1011096374	1	\$189.00

Payment Information

Billing Address	Payment Details
Trenton Schwahn 8075 Wild Rye Pl Bismarck, ND 58503	Subtotal \$189.00 Delivery FREE Sales Tax \$11.34
Payment Method MA Ending in 3053	Order Total \$200.34

Feedback



Show barcode for returns or pickups.

Date Ordered: January 01, 2025

Order Total: \$200.34

Payment: - 3053

Order Origin: Online

Arriving Sat, January 4

Processed

Delayed 

Out For Delivery

Delivered

 Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:

Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

Track Delivery

Feedback



HAMPTON BAY Avondale 24 in. W x 12 in. D x 36 in. H Ready to Assemble Plywood Shaker Wall Kitchen Cabinet in Raven Black

Qty: 1

\$189.00

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Subtotal:	\$189.00
Delivery:	FREE
Sales Tax:	\$11.34
Total:	\$200.34

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HAMPTON BAY











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FIREPLACE MANTEL

Invoice #2682410893

Last Updated: January 20, 2025

From:

Wayfair LLC
Attn: Orders
4 Copley Place
Boston, MA 02116
United States
+1 844-977-0615
service@wayfair.com

Bill To:

Trenton Schwahn
8075 Wild Rye Place
Bismarck, ND 58503
United States

Order Date	Jan 19, 2025
Order Total	\$243.95
Payments	(\$243.95)
Balance	\$0.00

Shipped On Jan 20, 2025

Ship To:

Trenton Schwahn
8075 Wild Rye Place
Bismarck, ND 58503-6557
United States

Item	Unit Price	Qty	Subtotal	Shipping & Delivery	Adjustment	Tax	Total
 Rough Hewn Fireplace Shelf Mantel W005402605 Depth: 9" Finish: Unfinished Shelf Length: 72"	\$255.71	1	\$255.71	\$0.00	(\$25.57)	\$13.81	\$243.95
							Total: \$243.95

Payments

Payment Date	Payment Method	Status	Details	Amount
Jan 19, 2025	Apple Pay	Settled	The amount has been successfully transferred, and the payment is complete.	(\$243.95)

Payment Terms

Payment Type: Apple Pay
Currency: USD

Tax Terms

Tax Exempt: No
Order Country: United States
Order State: North Dakota

Invoice Summary

Subtotal	\$255.71
Shipping & Delivery	\$0.00
Adjustments	(\$25.57)
Tax	\$13.81
Order Total	\$243.95
Payments	(\$243.95)
Balance	\$0.00

BATHROOM SINK



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Minot 9PM



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ORDER # WM83394285

[View Receipt](#)



Date Ordered: September 30, 2024

Order Number: WM83394285

Order Total: \$205.36

Delivery

Product Information

Item	Qty	Price
Glacier Bay Stonehaven 25 in. Drop-In Single Bowl Black Onyx Granite Composite Kitchen Sink with Black Strainer Model #STHVTN100SDM 10 Store SKU #1007028894	1	\$194.65

Payment Information

Billing Address

Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

Payment Method

MA | Ending in 3053

Payment Details

Subtotal	\$229.00
Discount	-\$34.35
Delivery	FREE
Sales Tax	\$10.71

Order Total \$205.36



Show barcode for returns or pickups.

Date Ordered: September 30, 2024

Order Total: \$205.36

Payment: - 3053

Order Origin: Online

Feedback

Arriving Thurs, October 3

Processed

Delayed ⓘ

Out For Delivery

Delivered

ⓘ Your order is currently experiencing a delay and may not be delivered as promised. If you have questions, please call us at 800-466-3337.

Ship To:

Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503

Track Delivery



GLACIER BAY Stonehaven 25 in. Drop-In Single Bowl Black Onyx Granite Composite Kitchen Sink with Black Strainer

Qty: 1

\$194.65

~~\$229.00~~

Save 15%

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Subtotal:	\$229.00
Savings:	-\$34.35
Delivery:	FREE
Sales Tax:	\$10.71
Total:	\$205.36

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ORDER # WM97803390

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Date Ordered: February 16, 2025

Order Number: WM97803390

Order Total: \$486.54

Delivery

Product Information

Item	Qty	Price
Hampton Bay Avondale 18 in. W x 24 in. D x 90 in. H Ready to Assemble Plywood Shaker Pantry Kitchen Cabinet in Raven Black Model #P1890-H Store SKU #1011096401	1	\$459.00

Payment Information

Billing Address	Payment Details
Trenton Schwahn 8075 Wild Rye Pl Bismarck, ND 58503	Subtotal \$459.00 Delivery FREE Sales Tax \$27.54
Payment Method MA Ending in 3053	Order Total \$486.54



Show barcode for returns or pickups.

Date Ordered: February 16, 2025

Order Total: \$486.54

Payment: - 3053

Order Origin: Online

Feedback

Delivered February 24

Processed Shipped Out For Delivery Delivered

Ship To:
Trenton Schwahn
8075 Wild Rye Pl
Bismarck, ND 58503



HAMPTON BAY Avondale 18 in. W x 24 in. D x 90 in. H Ready to Assemble Plywood Shaker Pantry Kitchen Cabinet in Raven Black

Qty: 1
\$459.00

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Buy Again

Feedback

Subtotal:	\$459.00
Delivery:	FREE
Sales Tax:	\$27.54
Total:	\$486.54

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Invoice #4347095273

Last Updated: February 20, 2025 | 11:32 PM EST

From:

Wayfair LLC
Attn: Orders
4 Copley Place
Boston, MA 02116
United States
+1 844-977-0615
service@wayfair.com

Bill To:

Trenton Schwahn
8075 Wild Rye Place
Bismarck, ND 58503
United States

Order Date	Feb 14, 2025
Order Total	\$320.69
Payments	(\$320.69)
Balance	\$0.00

Shipped On Feb 20, 2025

Ship To:

Trenton Schwahn
8075 Wild Rye Place
Bismarck, ND 58503-6557
United States

Item	Unit Price	Qty	Subtotal	Shipping & Delivery	Adjustment	Tax	Total
 Malaga 37" Single Vanity Top with Sink and 1 Faucet Holes VNOV2943 Top Finish: Grain White	\$332.54	1	\$332.54	\$0.00	(\$30.00)	\$18.15	\$320.69
							Total: \$320.69

Payments

Payment Date	Payment Method	Status	Details	Amount
Feb 14, 2025	Apple Pay	Settled	The amount has been successfully transferred, and the payment is complete.	(\$320.69)

Payment Terms

Payment Type: Apple Pay
Currency: USD

Tax Terms

Tax Exempt: No
Order Country: United States
Order State: North Dakota

Invoice Summary

Subtotal	\$332.54
Shipping & Delivery	\$0.00
Adjustments	(\$30.00)
Tax	\$18.15
Order Total	\$320.69
Payments	(\$320.69)
Balance	\$0.00



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
09/27/24

ORDER	58835	
SLIDER (GOOD) 36X24		
4040454 2@\$158.00		\$316.00
ORDER	58835	
PICK UP AT STORE FEE		
39 1@\$1.40		\$1.40
Subtotal		\$317.40
Taxes and Fees		\$22.22
Total		\$339.62
Payment Method(s) Used:		
MasterCard - 2852		\$339.62

100 74 7649 06/29/24 09:35 AM 3055

WINDOWS



BISMARCK
3300 STATE ST
BISMARCK, ND 58503



Not valid for rebate submissions

Allowable returns for items on this receipt
will be in the form an in store credit
voucher if the return is done after
09/26/24

ORDER	58454	
DOUBLE HUNG (GOOD) 26X36-1/2		
4040400 1@\$238.00		\$238.00

ORDER	58454	
PICK UP AT STORE FEE		
39 3@\$1.40		\$4.20

ORDER	58454	
SLIDER (GOOD) 48X48		
4040462 2@\$238.00		\$476.00

ORDER	58454	
SLIDER (GOOD) 60X48		
4040466 3@\$258.00		\$774.00

Subtotal		\$1,492.20
Taxes and Fees		\$104.45

Total		\$1,596.65
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Payment Method(s) Used:		
MasterCard - 2852		\$1,596.65

100 72 7214 06/28/24 10:28 AM 3055

WINDOWS

Property Photos





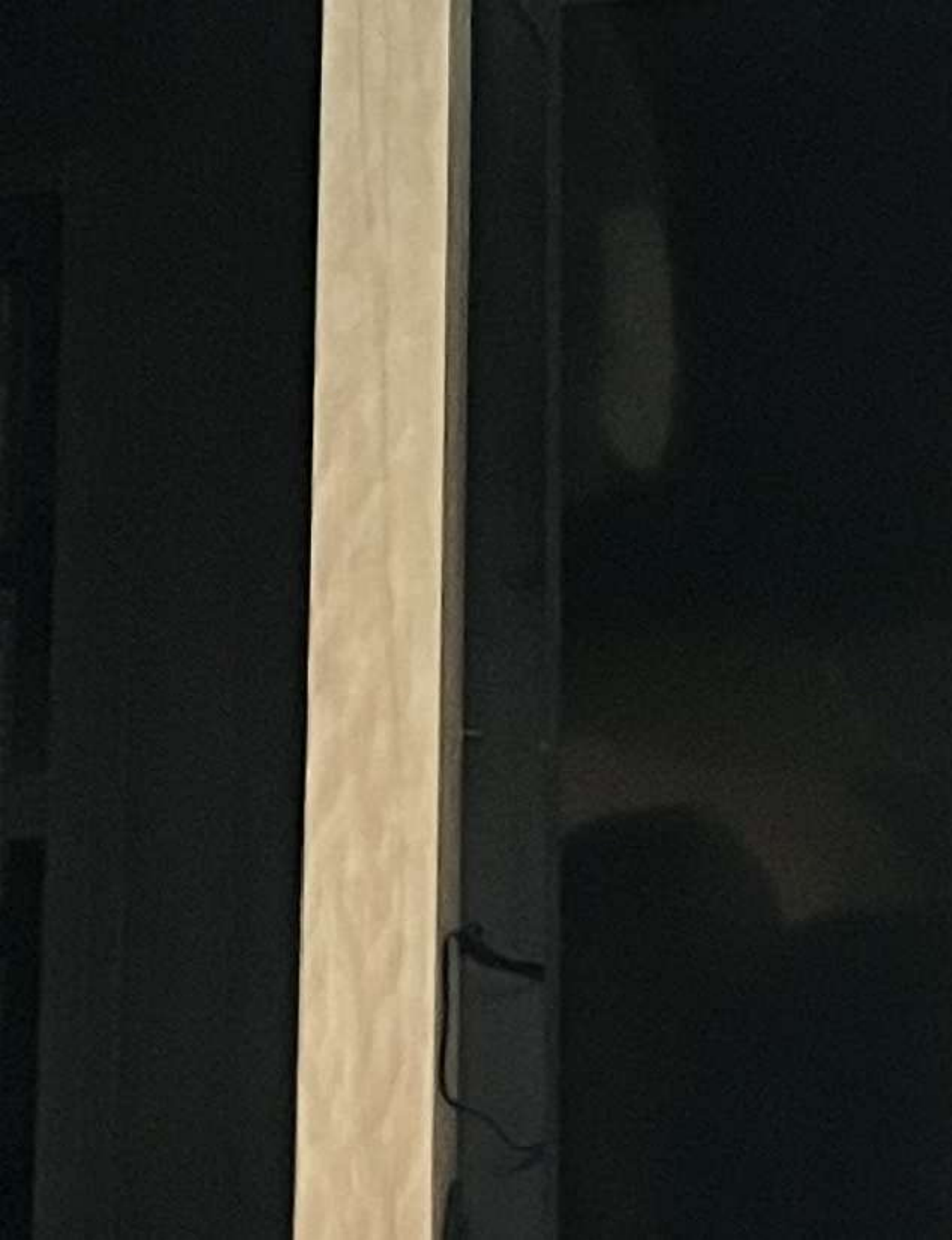
























Emmons County Commission and Board of Equalization Meeting Notes

Chairman Dan Materi called the meeting to order at 9:00 A.M. with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Also present was States Attorney, Joseph M. Hanson.

The Pledge of Allegiance was recited.

The May, 2026 end of month fund balance report and the year to date expenditure report were distributed to the board.

Commissioner Magrum motioned to approve the minutes of the May 5, 2026 regular meeting. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller requested that the airport name be added to the agenda. Commissioner Magrum requested an update from Josh Odden or the Sheriff's department regarding the section line matter in Section 17, Township 132, Range 76. Commissioner Vander Vorst motioned to approve the agenda as amended. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Old and Unfinished Business:

A utility permit application submitted by John McCrory to install a 12-foot drain pipe on Main Avenue SW, which had been tabled at the previous month's meeting, was revisited. The proposed pipe would be located between Section 36, Township 133, Range 78, and Section 31, Township 133, Range 77.

Commissioner Miller stated that the pipe should be bored into place rather than installed by open trenching. The other Commissioners agreed, noting that the county has consistently required other landowners and cooperatives to bore beneath county roads rather than use open-cut methods.

After further discussion, the Commission agreed to table the permit application until clarification is received from States Attorney Joseph M. Hanson regarding whether the right-of-way is free and clear of any easements.

Commissioner Miller stated that citizens have been asking about changing the name of the Linton Municipal Airport, noting that the entire county contributes to the airport mill levy, and that the airport's name should reflect the county's support. Commissioner Magrum, who serves on the airport board, explained that the airport has not been focusing on a name change at this time, and will need to coordinate with the FAA and the state.

Josh Odden provided an update regarding the encroachments on the section line right-of-way in Section 17, Township 132, Range 76. He stated that Sheriff Gary Sanders and he measured a T-post line, and the tires were located 31 feet from the centerline of the section line.

A gate located 112 feet from the section line was found to be open and posted with a "No Trespassing" sign. It was noted that the gate could be closed because it is not located on the section line. However, there is a fence across the section line that does not contain a gate, and the County has an obligation to remove encroachments from the section line.

Following discussion, Commissioner Magrum motioned to instruct the State's Attorney to send a letter to Leo Bosch requiring him to remove the encroachment from the section line. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

New Business:

Pursuant to published notice, at 9:15 a.m. the County Board convened as the Board of Equalization to consider matters relating to the equalization of assessments.

Tax Equalization Director Christina Seppanen presented information regarding the 2026 Homestead Credits, 2026 Veterans Credits, and applicable property tax exemptions.

Commissioner Gartner motioned to approve the Homestead Property Tax Credits and Veterans Tax Credits for the 2026 tax year. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to approve the 2026 property exemption list. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Tax Equalization Director, Christina Seppanen, explained that a class one assessor is currently reviewing the

Christina Seppanen presented the equalization assessment summary for commercial property for the 2026 assessment year. Countywide, including all cities and townships, there were 28 qualified commercial sales. After applying depreciation, the adjusted median sales ratio fell below the state's acceptable compliance range. To maintain compliance with state guidelines, a countywide 5% commercial mass appraisal increase was implemented to maintain compliance at 91.76%. State guidelines require class-level sales ratio compliance within a range of 90% to 100%.

Christina Seppanen presented the equalization assessment summary for residential property for the 2026 assessment year. There were 46 residential property sales in 2025 within the cities of Linton and Strasburg. Linton had a sales ratio of 63%, while Strasburg had a sales ratio of 59%, placing the county outside the state's required compliance range of 90% to 100%. Neighborhood value increases were applied in Linton and Strasburg; however, these adjustments did not bring the county into compliance. Therefore, a countywide residential property increases of 5.7% was implemented to help meet state equalization requirements.

Christina Seppanen presented current and prior year values for residential, commercial and farmland.

Trenton Schwahn appeared before the Board to protest the 2026 valuation of Parcel #30-0000-04176-217. Mr. Schwahn stated that the property's value increased from \$111,800 in 2025 to \$286,500 in 2026 and questioned the increase in assessed value. Since the 2025 assessment, a 14' X 40' residence containing 560 square feet had been constructed on the property. The property consists of two acres, with one acre valued at \$43,200 and the second acre valued at \$5,500, for a total land value of \$48,700 for tax year 2026.

Mr. Schwahn presented several comparable properties for consideration. He referenced Parcel #30-0000-04176-038, consisting of 3.01 acres with a shed and four trailer homes, which had a land value of \$43,400 in 2025. He also cited Parcel #30-0000-04176-209, consisting of 1.24 acres with a land value of \$33,300 in 2025, and Parcel #30-0000-04176-032, consisting of 2.01 acres with a land value of \$38,700.00 in 2025. Mr. Schwahn questioned why his property's land value was approximately \$10,000 higher than the comparable properties.

Mr. Schwahn disputed several aspects of the 2026 assessment. First, the residence was classified as a one-and-half story home. He argued that the loft area should not be considered a half story because the ceiling height is not seven feet. Also noted that the assessment lists the residence as an add central air; however, the home is not ducted for a central air system. In addition, the assessment includes a 480 square foot patio, which he stated is actually part of the shop structure rather than the single-family residence.

Mr. Schwahn requested an explanation of the 1.350 map factor calculation, which resulted in approximately a 35% increase in assessed value noting that the assessed value of his shop increased from \$63,101.00 in 2025 to \$85,186.35 in 2026. Christina Seppanen explained that river properties are subject to the 1.350 factor and that Vanguard conducted a countywide mapping project that assigned valuation factors to various areas of the county.

Mr. Schwahn addressed questions regarding the square-footage values and areas listed as additions to the story frame, specifically the 196-square-foot area and the additional 140-square-foot area. Christina Seppanen stated that she completed the initial assessment based on her own drawings and square-footage calculations. She explained that, after Trenton contacted her and expressed concerns regarding the assessment, she requested that her mentor review the property. The mentor's assessment resulted in higher valuation than the original assessment. She further stated that she contacted Vanguard, where three certified assessors reviewed the assessment and recommended an alternative method of classifying the same total square footage. Under the revised approach, the square footage was divided into three sections to account for the two loft areas, while the overall square footage remained unchanged.

Mr. Schwahn presented several property comparisons using 2025 assessed values. He referenced Parcel #30-0000-04199-012, noting that the property contains a 1,440 square-foot dwelling assessed at \$33,500 and an 864-square-foot garage. Also referenced Parcel #42-0000-02103-029, located at Cattail Bay, which contains a 1,940 square-foot dwelling assessed at \$244,300 and a 2,400 square-foot attached garage. Mr. Schwahn referenced Parcel #31-0000-03091-000, located between Beaver Bay and Cattail Bay. He noted that the property contains a 2,000 square-foot dwelling and a 3,000 square-foot attached garage, with the dwelling assessed at \$211,200.

Kim Lees, Parcel #30-0000-04235-000, appeared before the Board and stated that his property's assessed value increased approximately 60%. He noted that the only improvement to the property was the addition of a lean-to on the shop and stated that neither the dwelling nor the shop was entered for assessment purposes. Mr. Lees requested justification for the increase in the property's assessed value. Christina Seppanen explained that the increase in assessed value was attributable to several factors. The residence had previously been valued while still under construction. Following a site visit conducted during the summer, the construction was determined to be complete, and the final value of the home was added to the assessment. In addition, the value of the newly constructed lean-to attached to the shop was included. Christina Seppanen further stated that the property was subject to the countywide average assessment increase of 5.7%, which also contributed to the overall increase in value.

Mr. Lees suggested that an explanation of the factors contributing to an increase in assessed value be included in

corrections if information is inaccurate. If the property card is accurate, the resulting assessment is more likely to be reliable and consistent. She noted that residents often do not understand the formulas used in the Vanguard system and do not regularly review their property information. The Director of Tax Equalization frequently estimates property values because they cannot always gain access to homes or garages for inspection. As a result, discrepancies can occur within the assessment process and the formulas used to determine property values.

Dale Johnson was present and provided copies of North Dakota Senate Bill 2367 relating to the assessment of agricultural property. He commented that Emmons County bases agricultural property assessments primarily on soil type and does not consider the actual use of the land. Commissioner Magrum noted that Senate Bill 2367, item (d), states that in order to request an adjustment to an owner's agricultural property assessment, the owner must sign and file an initial application with the assessor in the manner prescribed by the Tax Commissioner. He asked Dale whether he had submitted such an application. Josh Odden stated that to properly tax property based on use, soil committees are needed. He added that most counties do not tax their entire county strictly based on use; instead, they use soil type, which is how Emmons County operates. He also mentioned that modifiers are used also. For example, if land is affected by flooding or excess water, a water-related modifier may be applied to reduce the assessed value.

The Board of Equalization meeting was recessed until June 23, 2026 pending completion of Class I Assessor review and sign-off on parcel valuations. Any revised values or recommendations will be brought back before the committee at that time for further action.

Derrick Becker, Regional Director of Lewis and Clark Regional Development, appeared and provided a report on various programs and funding opportunities available through the organization. He mentioned the SBA 504 loan program, a USDA loan program providing up to \$15 million for meat processors, and approximately \$40 million in statewide funding available to rural hospitals for advanced imaging, emergency, trauma, and specialized medical equipment. Mr. Becker also reported that Lewis and Clark Regional Development has hired a Resource Development Specialist who works with cities and counties throughout the region to identify grant opportunities and low-interest loan programs for local projects. Distributed was a Site Analysis report containing information from both private and public studies related to rural development in Emmons County.

Trenton Schwahn was on the agenda to discuss redacted information and stated that while conducting property value comparisons, he observed that the property information associated with the Director of Tax Equalization appeared to be redacted. Schwab stated that he reviewed the North Dakota Century Code provisions identifying individuals who may qualify for redaction of information and did not find a provision that specifically includes a Director of Tax Equalization. Also brought forward was a comparison presented regarding Parcel #11-0000-06168-010. A building permit for a residence and attached garage was approved in 2021. Property taxes for the parcel were approximately \$50 in 2022, 2023 and 2024. The parcel's assessed value was listed at \$100,200 in 2025 and is scheduled to increase to \$148,700 in 2026.

Chairman Materi brought forward the topic of Utility Permit application fees, stating that the current fee of \$100.00 for Utility Permits issued to local companies should be adjusted. He also expressed the opinion that a separate application should be required for each bore or crossing. Following discussion, Commissioner Magrum motioned to modify the Utility Permit application fee to \$250.00 per crossing, effective June 2, 2026. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Craig Kitzan from Maintenance presented an estimate of approximately \$11,550.00 for replacing doors and locks in several courthouse offices. Commissioner Magrum motioned to approve the estimate submitted by Craig Kitzan for doors and locks and get approvals to follow with the changes, and move forward with the new doors. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Danny Imdieke, Realtor for Rafter Real Estate, and Kelsi Hach, Broker for Rafter Real Estate, presented two plats for consideration. Commissioner Magrum motioned to approve the Plat in Government Lots 1 and 2 and the S ½ NE ¼ of Section 5, Township 129, Range 77 of the 5th P.M. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to approve the Plat of Beaver Bay Walther Scenic Properties-Lakeview V, Part of Lot 47, Beaver Bay Subdivision, Section 23, Township 132, Range 79 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Kevin Dykema, Regional President of Bravera Bank, Bismarck, and Paul Keeney, Assistant Vice President for Mission Advancement at the University of Mary, appeared before the Commission to request consideration of designating up to \$10 million in bonds as "Bank Qualified".

Mr. Keeney reported that the University of Mary is engaged in a capital campaign titled Vision 2030, a fifteen

issues more than \$10 million in bonds during a calendar year, it is not eligible to designate any portion as bank qualified.

Mr. Keeney stated that there are current connections between Emmons County and the University of Mary, including at least 24 students from Emmons County currently enrolled, as well as alumni and staff ties to the region, including University President Msgr. James Shea.

It was emphasized that the bond documents clearly state that Emmons County assumes no liability for repayment of the bonds and does not guarantee the debt in any manner. North Dakota law prohibits cities and counties from being responsible for such obligations. The University of Mary is solely responsible for all costs associated with bond preparation and issuance. Emmons County will receive a fee of up to \$10,000 upon closing of the transaction. If the County elects to proceed, bond council for the University of Mary will provide draft resolutions, public hearing notices, and related documentation.

After discussion, Commissioner Magrum motioned to proceed with working with the University of Mary on the proposed bond agreement. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Magrum motioned to hire Ron Dykema as a seasonal road department employee. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Jon Martin, Engineer with Wold Engineering, P.C., informed the Commission that no bids were received for project SRF-0015(022), the Cattail Bay Road cement stabilization project, at the June 1, 2026 bid opening. Mr. Martin advised that the Commission could either rebid the project with a later completion date or have the road department complete the graveling portion of the project after the cement stabilization work is finished. Following discussion, Commissioner Magrum motioned to advertise the project for bids with a completion deadline of October 16, 2026. Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Representatives of the U.S. Fish and Wildlife Service appeared before the Board to discuss an Agreement for the Exchange of Property. Emmons County requested an exchange of wetland acres from the impacted federal wetland easements associated with the 17th Ave SE grade raise project. To safely raise and widen the road, additional right of way will be needed, which will create permanent impacts to portions of the existing wetland easement. Because these impacts occur outside the statutory ROW, the U.S. Fish and Wildlife Service requires that any lost easement acres be replaced. Emmons County's request is to exchange the acres that will be permanently impacted with an equal number of restored wetland acres on a new easement that is currently in the acquisition. The value of the exchange easement is \$9,950.00 which is refunded through the Flex Funding Program. After discussion, Commissioner Vander Vorst motioned to enter into an Agreement for the Exchange of Property with the United States Department of the Interior, U.S. Fish and Wildlife Service. Seconded by Commissioner Miller. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Miller motioned to adopt the following Resolution:

WHEREAS, the bid in the amount of \$1,918,295.84 from Guthmiller Earthmoving, Inc. received in the bid opening of May 8, 2026 for Project SC-FXS-FXCA-1523(060) was the low bid received.

WHEREAS, this bid is considered reasonable.

NOW THEREFORE, be it resolved by the Board of County Commissioners of Emmons County will award to Guthmiller Earthmoving, Inc. the contract for Project SC-FXS-FXCA-1523(060) and hereby authorizes the Chairman of the Board to sign said contract.

It is further understood that the County shall reimburse the North Dakota Department of Transportation for any payments made under this contract, which are not collectible from the Federal Highway Administration.

APPROVED:

Dan Materi, Chairman
Emmons County Commission

ATTEST:

Marlys Ohlhauser
Emmons County Auditor

Seconded by Commissioner Gartner. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Russ Lawler, Road Superintendent, provided a monthly update on activities for the county road department. Jeremy Holzer was hired as an equipment operator and began employment on June 1, 2026. The Hazelton Culvert project still needs fabric and rock installation. There was some storm damage in the Strasburg

135, Range 76. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest.

Commissioner Miller motioned to approve the Utility Permit for KEM Electric Cooperative, Inc. to install three phase power by boring across 24th Ave SE at a depth of six feet, install three phase power by boring across 23rd Ave SE at a depth of six feet, install three phase power by boring across 22nd Ave SE at a depth of six feet and install three phase power by boring across 20th Ave SE at a depth of six feet. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the application for a variance submitted by Cavendish Farms, Inc. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Materi, Miller and Vander Vorst. Motion carried. Commissioner Magrum abstained from voting due to conflict of interest. The variance request was to have the architect design the potato storage building as farm agricultural use versus industrial use.

Commissioner Miller and Commissioner Gartner provided a Planning and Zoning update. Commissioner Miller reported that three members were absent from the Planning and Zoning Board meeting held on May 26, 2026. The Board recommended a do-pass on all plats and building permits submitted for consideration. Troy Hanson, Cavendish Farms, Inc. appeared to request a variance for the potato storage buildings. The Board also briefly discussed moratoriums but decided to table the matter until the next meeting due to absence of several members.

Commissioner Gartner motioned to approve the following Resolutions:

2026 Emmons County Multi-Hazard Mitigation Plan

Whereas Emmons County recognizes the threat that natural, man-made or technological hazards pose to people and property within Emmons County; and

Whereas Emmons County has prepared the 2026 “Emmons County Multi-Hazard Mitigation Plan” in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

Whereas the 2026 “Emmons County Multi-Hazard Mitigation Plan” identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Emmons County from the impacts of future hazards and disasters; and

Whereas adoption by Emmons County demonstrates its commitment to hazard mitigation and achieving the goals outlined in the 2026 “Emmons County Multi-Hazard Mitigation Plan”.

Now, therefore, be it resolved, by the Emmons County Commission, North Dakota, that:

The Emmons County Commission adopts the 2026 “Emmons County Multi-Hazard Mitigation Plan”. While content related to Emmons County may require revisions to meet the plan approval requirements, changes occurring after adoption will not require Emmons County to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions,

Signed this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Emmons County Local Emergency Operations Plan

WHEREAS, the ND Legislative Assembly passed the “North Dakota Disaster Act of 1985: (NDCC 37-17.1) enacting an emergency management law embodying all aspects of disaster/emergency preparedness for all types of hazards which would seriously affect this county; and

WHEREAS, the law provides that each county shall maintain an emergency management organization that serves the entire county, and each city shall provide an emergency management organization of its own, or it shall participate in the countywide emergency management organization; and

WHEREAS, the State Law requires the cities and counties to notify shall notify the division of homeland security of the manner in which the city and the county are providing or securing emergency management activities, identify each individual who will coordinate the activities of the local emergency management organization, and furnish additional information relating thereto as the division requires.

this Plan.

Dated this 2nd day of June, 2026.

Dan Materi, Chairman
Emmons County Commission

Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Cecile Long was present and asked who serves on the Planning and Zoning Board and when and where the meetings are held. She also questioned whether the County allows tax abatements for projects such as AI Data Centers. Mrs. Long further inquired about setback requirements. The Commission responded that the Planning and Zoning Board is currently working on adopting a new zoning ordinance.

Commissioner Miller spoke briefly about moratoriums and commented that the meeting held in the auditorium on May 28, 2026, was merely an informational meeting.

Deb Addy called into the meeting to request permission to conduct badger control at Tel Cemetery. The Commission advised her to fill the existing badger holes, and monitor the situation. If badger activity continues and further problems arise, she was asked to contact the Commission again.

Commissioner Magrum motioned to approve the Gaming Site Authorization for American Legion Post 126 at Cattail Resort, 16 Mosset Lane, Linton, ND 58552 beginning July 1, 2026 and ending June 30, 2027. Seconded by Commissioner Gartner. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the Plat of Auditor’s Lot B, A parcel of land in the SE ¼ of Section 25, Township 130, Range 79 West of the Fifth Principal Meridian. Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract 1, S ½ of Section 13, Township 131, Range 75. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the Plat of Tract A, SW ¼ of the SE ¼ of Section 26, Township 132, Range 77 of the 5th P.M. Seconded by Commissioner Vander Vorst. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Gartner motioned to approve the building permit for Russell Hulm to move in two hopper bins (4,000 bushels), and build a 45,000 bushel superior grain bin on the NW ¼ of Section 10, Township 129, Range 74. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Upon recommendation of the Planning and Zoning Commission, Commissioner Vander Vorst motioned to approve the building permit for Gary Jangula to add a roof over the deck located on the SE ¼ SE ¼ SE ¼ NE ¼ SE ¼ of Section 8, Township 130, Range 79. Seconded by Commissioner Miller. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

Commissioner Gartner motioned to approve the applications and issue liquor licenses for Todd Nieuwsma/dba The Quencher Bar for special events held on June 27 & 28, 2026, August 15, 2026 and August 22 & 23, 2026 at the Beaver Horse Club Grounds located on a portion of the SW ¼ of Section 36, Township 131, Range 76. Seconded by Commissioner Magrum. Roll Call “YES”: Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried.

The agenda included an opportunity for an individual in attendance to provide public comment pursuant to Senate Bill No. 2180.

The following payroll and expense for reimbursement vouchers were examined, approved and ordered paid:
General and 911 – \$115,961.75
Highway Tax - \$66,040.82

The following vouchers were reviewed and approved for payment:

51275	MDU	Utilities	150.81
51313	Ace 24 Hour Towing	Service	1,018.00

51321	Butler Machinery Co.	Parts/Labor	853.43
51322	Circle H. Lumber	Ice & Water Shield	79.00
51323	Cole Papers, Inc.	Supplies	522.63
51324	Deis, Nancy	Expense Reimbursement	273.33
51325	Election Systems & Software	Ballots and Programming	7,798.18
51326	Electronic Communications, Inc.	Radio Updates	1,110.00
51327	Emmons County Record	Publishing	3,779.82
51328	Emmons County Treasurer	Box Rent/Postage/Dues	229.65
51329	Emmons County Treasurer	Post Machine Use	1,620.49
51330	Fireside Office Products, Inc.	Supplies	664.76
51331	Fischer, Thomas	Culverts	2,432.00
51332	Jerome Distributing, Inc.	Water Refills	96.25
51333	Johnsen Trailer Sales, Inc.	Parts	153.18
51334	Locators & Supplies, Inc.	Clothing	58.57
51335	Martin Oil Co.	Gas	1,470.86
51336	MDU	Utilities	1,309.48
51337	Moos Repair & Sales	Truck Wash	274.00
51338	NDACO	Pre-Employment Testing	126.00
51339	NDACO Resources Group, Inc.	IT Service Agreement	2,436.00
51340	NDDOT	Bridge Inspections	14,669.60
51341	Newman Signs, Inc.	Road Signs	721.25
51342	Nodak True Value	Supplies	419.53
51343	NW Tire, Inc.	Service	873.00
51344	ODP Business Solutions	Supplies	224.57
51345	Pahlke Steel	Drill Bit Set	941.26
51346	Payment Remittance Center	Gas/Fuel/Supplies	229.67
51347	Payment Remittance Center	Gas/Fuel/Supplies	358.48
51348	Payment Remittance Center	Gas/Fuel/Supplies	2,573.68
51349	Payment Remittance Center	Gas/Fuel/Supplies	730.38
51350	Payment Remittance Center	Gas/Fuel/Supplies	1,756.02
51351	Peterson Brothers, LLC	Gravel Hauling	42,900.00
51352	Power Plan Corp	Parts & Supplies	1,830.28
51353	Renschler, Norman	Maintenance to Langelier's & Rice Lake	3,200.00
51354	Russell Lawler Construction	Rental of Excavator and Compactor	3,000.00
51355	Schneider, Jackie	Food Pantry	500.00
51356	South Central Regional Water	Water Bill	78.77
51357	Stuckle, Acacia	Expense Reimbursement	211.70
51358	TC Specialties	Service	57.00
51359	True North Steel	Culverts	23,893.06
51360	Verizon Connect	Tracking Devices	287.10
51361	Verizon Wireless	Cell Service	297.75
51362	Quadient Leasing USA, Inc.	Postal Machine Rent	353.19
51363	Linton Auto Parts	Parts	369.64
51364	Information Technology Dept.	Internet Access & Netmotion	1,647.10
51365	KEM Electric Coop, Inc.	Utilities	390.53
51368	Dakota Dust Tex, Inc.	Service	190.79
51369	Heartland Waste Management	Service to Langelier's Bay	135.00
51370	Quadient Finance USA, Inc.	Quadient Finance USA, Inc.	1,000.00
51372	BEK Communications	Telephone Service	2,964.43
DD	Hazelton City	Water Bill	57.00
DD	Linton City	Water Bill	101.39
DD	Weninger, Amy	Expense Reimbursement	21.00

There being no further business before the board, Commissioner Miller motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 2:45 P.M.

Approved: July 7, 2026

Daniel Materi, Chairman
Board of County Commissioners

Marlys Ohlhauser
Emmons County Auditor

Chairman Dan Materi called the meeting to order by telephone at 9:00 A.M., with Commissioners James Gartner, Erin Magrum, Craig Miller and James Vander Vorst being present. Chairman Materi then requested that Vice Chairman, Commissioner Miller, preside over the meeting.

The purpose of the special meeting was to review the findings related to disputed assessments from the June 2, 2026 Equalization Meeting and to finalize property values for residential, commercial, and agricultural properties.

Director of Tax Equalization Christina Seppanen, informed the Board that she has successfully obtained her Class 1 Assessor certification. The Commissioner congratulated her on the accomplishment.

Christina Seppanen presented a summary of the findings and reported the following:

Dale Johnson

Parcel numbers: 12-0000-06082-000, 12-0000-06084-000, 12-0000-06050-000, 12-0000-06042-000 and 12-0000-06052-000.

The review compared soil productivity, observed land use, and current assessments for the subject parcels. Based on that analysis, the existing values reasonably reflect the agricultural capability and overall character of the properties. Emmons County values agricultural land according to soil productivity, not the owner's current management choices. Because the county does not apply use-based modifiers, parcels used as pasture, hay, or cropland are assessed uniformly according to the capability of the soils beneath them.

Aerial imagery was reviewed to address the owner's concerns about actual use. While actual use was considered, it did not support across-the-board reductions. In fact, some parcels, specifically 12-0000-06050-000 and 12-0000-06082-000 are being cropped more intensively than their soil ratings would suggest, which would justify a higher, not lower, cropland allocation. Other parcels align closely with their soil capability, and one appears primarily used as pasture.

Overall, the review found no basis for blanket reductions. Applying actual-use adjustments consistently would, in some cases, support maintaining or even increasing the cropland component. The current assessments remain appropriate because they reflect the uniform, soil-based valuation system used throughout the county.

Kim & Janet Lees

Parcel number: 30-0000-04235-000

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permit (2025) was reviewed. Unable to locate any other previous permits. The dwelling size had wrong dimensions at 52 X 42 (2,424 square feet). Was corrected to 49 X 42 (2,280 square feet). The structural classification was updated to metal/wood frame, replacing the prior grade assignment. The patio size had wrong dimensions at 115' length (1,640 square feet) and was corrected to 112' length (1,616 square feet). The surface was confirmed as stamped concrete. The attached garage is finished, including epoxy flooring, drywall, mezzanine, and a three piece bathroom with a shower stall. The floor heat is rated as additional heat rate since there is more than one heating system. The shop has a half bath and electricity. There's no other interior finish and no heat. The shop addition is cold storage with no finished floor. There is an additional patio area included since the previous assessment. An 8 X 10 shed present on site was not included in the valuation. The house has custom wood cabinets, LVP flooring throughout and extensive custom concrete work including countertops, window sashes, master shower and fireplace hearth and housing. In conclusion, based on verified measurements, corrected structural classifications, and the higher-quality interior finishes observed, the prior grade and valuation were not representative of the property's actual condition. The updated data now accurately reflects the dwelling's true size, construction type, finish level, and accessory improvements. The 2026 appraised value of the land is \$45,800, dwelling is \$818,8000 for a total of \$864,600.

Kim & Janet Lees

Parcel number: 30-0000-04144-071

Mr. Lees (owner) completed the pre-inspection form and provided access to all structures. Previous building permits (2025, 2021, 2020) were reviewed. The size of the shop was slightly undersized at 40 X 30 (1,200 square feet). Was corrected to 42 X 30 (1,260 square feet). The shop addition size was corrected from 40 X 20 (800 square feet). Was corrected to 42 X 21 (882 square feet). The structural classification was upgraded to enclosed addition rather than carport. In conclusion, based on verified measurements, corrected structural classifications, and the interior quality finishes observed, the prior grades remain unchanged. The updated data now accurately reflects correct square footages, construction types, finish levels, classifications and improvements. The 2026 appraised value of the land is \$116,100, dwelling is \$292,800 for a total of \$408,900.

interior trim installation totaling approximately 100 linear feet, which is considered punch-list level finish work and does not affect functional occupancy or overall construction completion status.

During the site visit, an interior inspection of the shop was requested. Owner indicated the building was locked and that a key nor remote for overhead door was not available at this time. Owner advised that access could be provided at a later date; however due to assessment review deadlines, an additional inspection could not be completed prior to preparation of the valuation report. Owner reported that the shop has no interior finishing or plumbing, consistent with what he indicated on the pre inspection form. He stated the only feature present is a drain and reiterated that he is not disputing the shop value. Visibility through the main door window was limited, making it difficult to observe interior conditions. An outdoor shower adjacent to the shop was observed. Patio dimensions were incorrect (too small). Accordingly, the shop valuation was based on exterior observation, building measurements, available records, and observable construction characteristic. Permit records for both the shop (2020) and dwelling (2024) indicated that no septic system was present at the time of application. However, field inspection confirmed the existence of a septic system on the property. The owner stated the system was installed in 2020. This represents a discrepancy between permit documentation and observed site conditions.

The final shop grade determination was a grade 4+5 based on observable construction characteristics, comparable structures in the county, and available utility evidence.

The dwelling structure analysis: the structure is a 1-story dwelling measuring approximately 14'X40' with a finished interior and ceiling system. The interior measurements indicate sidewall heights of approximately 12' with a maximum interior ceiling height of approximately 13'6' in the central portion of the structure. The loft areas exhibit reduced vertical clearance, with maximum observed heights approximately 4'10', limiting functional use to partial or low-clearance areas. The loft areas were classified as a fractional loft contribution (1/4) rather than full or half loft, reflecting limited usability and interrupted floor area.

Conclusion: while the dwelling exhibits a consistently upgraded and cohesive interior finish package, including full shiplap and tongue-and-groove treatments, the overall construction quality remains within upper production range. Material selections, cabinetry level, and system-wide construction characteristics support a Grade 4+5 classification as derived from CAMA component scoring.

The land component was reviewed and is valued consistently with all other comparable parcels in the surrounding neighborhood. No adjustments were made outside the standard model applied to similar properties.

Christina Seppanen presented the totals of the county's final assessed values for residential land, commercial land, residential/agricultural dwellings, commercial improvements, and farmland.

Discussion was held regarding state tolerance levels. Christina reported that the county's current sales ratio is 90% for residential property and 91% for commercial property, both of which fall within the State Board of Equalization's required tolerance range of 90% to 100% of market value.

Kim Lees was present and addressed the Commission regarding the 2026 residential property valuations. He stated that he owns two properties in Emmons County. One property's valuation increased by approximately 25%, while the other increased by approximately 60%. Mr. Lees explained that he compared his properties with other similarly sized properties in the area and found that those properties had lower valuations. He questioned why his properties appeared to be valued higher and expressed that he did not believe the increases were fair.

Mr. Lees also noted that one of his properties is a cabin that is still under construction and, in his opinion, should have a lower assessed value until construction is complete. In addition, he stated that he owns a 2.31 acre property in Burleigh County with approximately twice the living area and an attached garage that is valued at \$921,000, which is only about \$60,000 more than his Emmons County home.

Mr. Lees requested that all residential property values for 2026 remain at their 2025 assessed values.

Commissioner Magrum motioned to approve the 2026 values for Emmons County. Seconded by Commissioner Vander Vorst. Roll Call "YES": Gartner, Magrum, Materi, Miller and Vander Vorst. Motion carried. During discussion, Commissioner Gartner recommended adding an item to the agenda for the next Commission meeting to revisit and enforce the current policy that building permits expire one year after issuance if the project has not been completed or otherwise extended.

There being no further business before the board, Commissioner Magrum motioned to adjourn the meeting. Seconded by Commissioner Gartner. The meeting adjourned at 9:40 A.M.

Approved: July 7, 2026

North Dakota Century Code

11-10-1-05.5

CHAPTER 11-10.1

COUNTY DIRECTOR OF TAX EQUALIZATION

11-10.1-01. County director of tax equalization.

1. The board of county commissioners of each county shall appoint a county director of tax equalization who must be experienced in assessment and equalization procedures and techniques, and who holds a current certification as a class I assessor issued by the state supervisor of assessments.
2. The board of county commissioners may appoint a county director of tax equalization on a probationary basis who does not hold a current certification as a class I assessor, if the board deems the individual qualified to act as county director of tax equalization by virtue of education, training, experience, and willingness to obtain certification as a class I assessor. The appointment must be for a term of not more than two years. Any person receiving a probationary appointment who does not obtain certification as a class I assessor within two years from the appointment is not eligible for re-appointment.
3. The county director of tax equalization shall serve at the pleasure of the board of county commissioners and may be employed on a full-time or part-time basis. Vacancies in the office of county director of tax equalization must be filled in the same manner as the original appointment.

11-10.1-02. Bond - Oath of office.

Each county director of tax equalization or deputy, before performing the duties of office, shall take and subscribe the oath required of public officials and shall give bond in a sum as may be prescribed by the board of county commissioners for the faithful performance of the duties of the office. County directors of tax equalization and their deputies must be bonded through the state bonding fund.

11-10.1-03. Deputies - Clerks.

The county director of tax equalization, within budgetary limits prescribed by the board of county commissioners, may appoint full-time or part-time deputies and clerks as may be necessary for the proper performance of the duties of the office and they shall receive such compensation as may be authorized by the board of county commissioners.

11-10.1-04. Payment of expenses.

A county director of tax equalization and any deputies or clerks shall receive mileage as provided in section 11-10-15 and their actual and necessary traveling expenses at the rate and in the same manner as provided for other county officials. The board of county commissioners shall furnish to the county director of tax equalization and the staff suitable office space and supplies as may be necessary for the proper discharge of the duties of the office. The salary and expenses of the county director of tax equalization, and any deputies or clerks, and the expense of the office must be paid from the general fund of the county.

11-10.1-05. Powers and duties of county director of tax equalization - Qualifications of assessors.

1. The county director of tax equalization has the power, duty, and responsibility to call upon and confer with assessors in the county and to assist them in the preparation and proper use of land maps and property record cards, preparation of assessment books, changes in assessment laws and rules, determination of proper standards of value, use of proper classifications of property, determination of what property qualifies as exempt from property taxes, and authority to require attendance at meetings, to promote uniform assessment of all real property in the county.
2. Any city with a population of under five thousand or township may, by resolution of its governing body, retain an assessor who is certified or eligible to be certified as a class II assessor who shall retain the powers, duties, and responsibilities of the office.

Any city with a population of five thousand or greater may, by resolution of its governing body, retain an assessor who is certified or eligible to be certified as a class I assessor who shall retain the powers, duties, and responsibilities of the office. A person may not serve as an assessor for longer than twenty-four months before being certified by the state supervisor of assessments as having met the minimum requirements. The expenses of the city or township assessors must be paid by the city or township exercising this option.

3. The county director of tax equalization shall supervise all individuals performing assessor services in the county and arrange for the assessment of property within the county, except within the jurisdiction of a city or township in which the governing body retains a certified class I or class II assessor.
4. Any city or township that does not retain a certified class I or class II assessor shall utilize the certified assessor of the county in which the city or township is located. The county commission may require the city or township to reimburse the county for the expenses incurred in assessing the property of that city or township.
5. Any assessment made by an assessor who is not currently certified must be reviewed and approved by a certified assessor, prior to the township or city board of equalization annual meeting. The cost of the assessment review must be paid by the township or city having jurisdiction over the assessment at the same rate as paid to a special assessor in section 57-14-08.

11-10.1-06. Assumption of certain duties by county director of tax equalization.

The county director of tax equalization shall succeed to all the powers and duties of the county auditor pertaining to the administration and enforcement of the mobile homes tax prescribed in chapter 57-55, assist the county auditor in preparation of assessment lists for taxing purposes and in the correction and omission procedures as defined in chapter 57-14, assist local equalization boards and assessors by providing information and instruction in the use of all methods and procedures to obtain uniform property assessments, and spot check all property assessments.

11-10.1-07. Joint county director of tax equalization - County directors may also be city assessors or township assessors.

The respective boards of county commissioners of two or more counties may by agreement and resolutions of the respective boards of county commissioners employ a joint county director of tax equalization who shall act as county director of tax equalization for each of the counties participating in the agreement. The salary and expense of the joint county director of tax equalization and that of the office and staff must be prorated among the counties participating in accordance with the assessed valuation of the counties concerned or upon any other basis as may be agreed upon by the respective boards of county commissioners. The respective boards of county commissioners, acting jointly, shall appoint the joint county director of tax equalization on the same basis and in the same manner as a county director of tax equalization may be appointed for a single county. The joint county director of tax equalization may be discharged upon the resolution of the board of county commissioners of any county participating in the agreement. Any participating county may withdraw from the joint agreement upon resolution of the board of county commissioners and by giving written notice to the boards of county commissioners of the other participating counties at least ninety days in advance of July first of the year of withdrawal. The joint county director of tax equalization shall have all the powers and duties of the county director of tax equalization of a single county and shall keep all records of assessment for each county entirely separate from the records of other counties served by the joint county director of tax equalization. The governing boards of a county and of any city, or any township, may by agreement and resolutions of the respective boards employ a joint county director of tax equalization and city or township assessor.

Emmons County Director of Tax Equalization Property Information

A county tax assessor is not protected
by this Century Code

07/25/2025

Re: Confidentiality request under NDCC § 44-04-18.3

Pursuant to North Dakota Century Code § 44-04-18.3, I request that my home address and telephone number be treated as confidential and be withheld from public display or dissemination in county records, online GIS, parcel searches, and any public-facing indices maintained by the Emmons County Assessor. I am a county assessor and request this confidential treatment due to credible threats to my personal safety.



Christina Seppanen

Who was this letter sent to?
Who received it at the county level
and approved the redaction of
information?

12. A public entity may allow an individual to utilize the individual's own personal devices for duplication of records and, if so, shall establish reasonable procedures to protect the integrity of the records as long as the procedures are not used to prevent access to the records.
13. If repeated requests for records disrupt other essential functions of the public entity, the public entity may refuse to permit inspection of the records, or provide copies of the records. A public entity refusing to provide access or copies of public records under this section shall state in writing the reasons supporting the refusal and provide the reasoning to the requester. The requester may seek an attorney general's opinion under section 44-04-21.1, on whether the public entity's decision was proper.

44-04-18.1. Public employee personal, medical, and employee assistance records - Confidentiality - Personal information maintained by state entities - Exempt.

1. Any record of a public employee's medical treatment or use of an employee assistance program is not to become part of that employee's personnel record and is confidential and, except as otherwise authorized by law, may not be used or disclosed without the written authorization of the employee. As used in this section, the term "public employee" includes any individual who has applied for employment, is employed, or has been employed by a public entity.
2. Except as otherwise specifically provided by law, personal information regarding a public employee contained in an employee's personnel record or given to the state or a political subdivision by the employee in the course of employment is exempt. As used in this section, "personal information" means a person's month and day of birth; home address; home telephone number or personal cell phone number; photograph; medical information; motor vehicle operator's identification number; public employee identification number; payroll deduction information; the name, address, telephone number, and date of birth of any dependent or emergency contact; any credit, debit, or electronic fund transfer card number; and any account number at a bank or other financial institution. Information regarding the type of leave taken by an employee is exempt, although the amount of leave taken or accrued, and the dates of the leave taken, is public record. Information regarding leave applied for but not yet taken is exempt until the leave is taken.
3. Nonconfidential information contained in a personnel record of an employee of a public entity as defined in subdivision c of subsection 13 of section 44-04-17.1 is exempt.
4. Except as otherwise specifically provided by law, personal information regarding a licensee maintained by an occupational or professional board, association, state agency, or commission created by law is exempt. As used in this section, "licensee" means an individual who has applied for, holds, or has held in the past an occupational or professional license, certificate, credential, permit, or registration issued by a state occupational or professional board, association, agency, or commission.
5. Information relating directly to persons engaged in an organized public safety peer counseling or a public safety peer debriefing is exempt.
6. Records relating to a public entity's internal investigation of a complaint against a public entity or employee for misconduct are exempt until the investigation of the complaint is complete, but no longer than seventy-five calendar days from the date of the complaint.

44-04-18.2. Certain economic development records exempt from disclosure.

Repealed by S.L. 1997, ch. 381, § 23.

44-04-18.3. Records of juvenile court supervisors and probation officers and law enforcement and correctional employees - Law enforcement work schedules - Confidential informants.

1. Except as provided in subsection 5, a telephone number and the home address of a prosecutor, justice of the United States, federal judge, magistrate judge, supreme court

justice, district court judge, judicial referee, juvenile court director or probation officer, an employee of a law enforcement agency, employee of a state or local correctional facility, and an employee of the department of corrections and rehabilitation are confidential. Information contained in a personnel record of an employee of the department of corrections and rehabilitation may not be disclosed to an inmate in the legal custody of the department of corrections and rehabilitation confined in a jail, prison, or other correctional facility unless authorized by the director of the department of corrections and rehabilitation. Information contained in a personnel record of a law enforcement officer of a state or local law enforcement agency or in the personnel record of a correctional employee of a correctional facility subject to chapter 12-44.1 may not be disclosed to an inmate confined in a state correctional facility or correctional facility subject to chapter 12-44.1 unless authorized by the employing agency.

2. Records or other information that would reveal the identity, or endanger the life or physical well-being, of an undercover law enforcement officer is confidential. For purposes of this subsection, an "undercover law enforcement officer" means a full-time, salaried employee of a local or state law enforcement agency who acts surreptitiously or poses as someone other than a law enforcement officer while engaging in the investigation of a violation of law.
3. Any record containing the work schedule of employees of a law enforcement agency or the department of corrections and rehabilitation is exempt.
4. A law enforcement officer or prosecutor, within the scope of the employment of the officer or prosecutor, may provide assurances of confidentiality to a person providing information regarding violations of the law. Any information that would identify or provide a means of identifying a confidential informant, if the identity of the informant is not otherwise publicly known, is confidential and may be disclosed only as permitted by law.
5. A home address of an individual in subsection 1 which is included in a geographic information system, a property title record, or tax parcel data is confidential only if an individual in subsection 1 or the individual's employer submits a written request to the custodian of the records. The request will remain confidential for the remainder of a calendar year and must be renewed annually.

44-04-18.4. Confidentiality of trade secret, proprietary, commercial, financial, and research information.

1. Trade secret, proprietary, commercial, and financial information is confidential if it is of a privileged nature and it has not been previously publicly disclosed.
2. Under this section, unless the context otherwise requires:
 - a. "Commercial information" means information pertaining to buying or selling of goods and services that has not been previously publicly disclosed and that if the information were to be disclosed would impair the public entity's future ability to obtain necessary information or would cause substantial competitive injury to the person from which the information was obtained.
 - b. "Financial information" means information pertaining to monetary resources of a person that has not been previously publicly disclosed and that if the information were to be disclosed would impair the public entity's future ability to obtain necessary information or would cause substantial competitive injury to the person from which the information was obtained.
 - c. "Proprietary information" includes:
 - (1) Information shared between a sponsor of research or a potential sponsor of research and a public entity conducting or negotiating an agreement for the research.
 - (2) Information received from a private business that has entered or is negotiating an agreement with a public entity to conduct research or manufacture or create a product for potential commercialization.

REQUEST TO PROTECT INFORMATION

North Dakota Century Code §44-04-18.3 protects the home address and phone number from release for the following individuals (choose one of the following):

- | | | |
|--|--|---|
| ☐ Prosecutor | ☐ Judicial Referee | ☐ Employee of a Law Enforcement Agency |
| ☐ Supreme Court Justice | ☐ Juvenile Court Director | ☐ Employee of a State or Local Correctional Facility |
| ☐ District Court Judge | ☐ Probation Officer | ☐ Employee of Department of Corrections and Rehabilitation |

As a protected individual, you must annually request your information be made confidential in the following systems:

- * A geographic information system (GIS)
- * A property title record
- * A tax parcel data system

****This form is for homeowners only. If you rent, personal information is not contained in GIS, title record, or tax parcel data systems. Written requests need to be made annually and expire at the end of each calendar year.***

Name	Employer
Physical Home Address (Owned Property Only)	City
County	Personal Phone #

Check Information you would like removed *

- | |
|--|
| ☐ County Recorder - Recorded Documents (Deeds, Mortgages, Misc. Recorded Documents) |
| ☐ County Director of Tax Equalization - Tax Roll Information / Geographic Information System (GIS) |
| ☐ County Treasurer/Auditor - Tax Roll Information |
| ☐ County GIS - Geographic Information System (GIS) *if the county has a separate GIS department from the Director of Tax |
| ☐ City Tax - Tax Roll Information / Geographic Information System (GIS) |

****By requesting this information to be removed, you may be inconvenienced if there is a need for a 3rd party to access the records for the following examples: abstracts, insurance claims/adjustor, mortgage changes, appraisals, titling, etc.***

I elect to make the information available to the following individuals/companies upon request:

Initial all that apply	Service	Company and/or Name
	Abstract Service	
	Insurance Adjustor or Company	
	Mortgage Lender or Company	
	Real Estate Appraiser or Company	
	Title Company/Representative	
	Other	
Signature		Date

Submit completed form to your County Recorder and where applicable City Tax Office.

This form (when completed) contains confidential information and cannot be released to any individual except for those officials whose responsibility is to ensure the protection of data contained in GIS, property title record, or tax parcel data record. NDCC §44-04-18.3.

EMMONS COUNTY

BUILDING PERMIT APPLICATION

PO Box 776
Linton ND 58552-0776

THIS BUILDING PERMIT EXPIRES 1 YEAR AFTER IT IS APPROVED

Fee: 150 Date: 03/15/2021

Applicant's Name: Laine Seppanen

Address:

Phone #: Cell Phone #:

Legal Description: S 1/2 S 1/2 SW 1/4 NE 1/4

Section: 12 Township: 135 Range: 75 Parcel #: 11-0000-06168-000

Is Property located in Floodway/Floodplain? Yes ☐ No ☒ Septic System? Yes ☒ No ☐

Check One: ☒ New ☐ Addition ☐ Remodeling ☐ Moving

Description of Work to be done: New House Build

1. Will the building be used for a: ☒ Residence ☐ Business ☐ Storage ☐ Other

2. Size of Building: Length 88 Width 52

3. Will the building have a full basement? ☐ Type of foundation: Crawlspace

4. Type of outside finish: ☒ Sided ☐ Brick ☐ Shingled ☐ Stucco ☐ Log ☐ Metal ☐ Other

5. No. of stories: 1 Roofing: ☒ Asphalt Shingle ☐ Wood Shingle ☐ Metal ☐ Other

6. Garage: 30 Length 36 Width ☒ Attached ☐ Detached

7. General Contractor: Self Phone #: 701-367-5707

8. Date Construction to begin 03/22/2021 Estimated Cost of completed work 300,000

INCLUDE DRAWING WITH APPLICATION
ALL APPLICATIONS MUST BE APPROVED BEFORE WORK BEGINS

A penalty of twice the permit cost, plus additional collection costs, will be levied against any person who does not get a building permit before work begins.

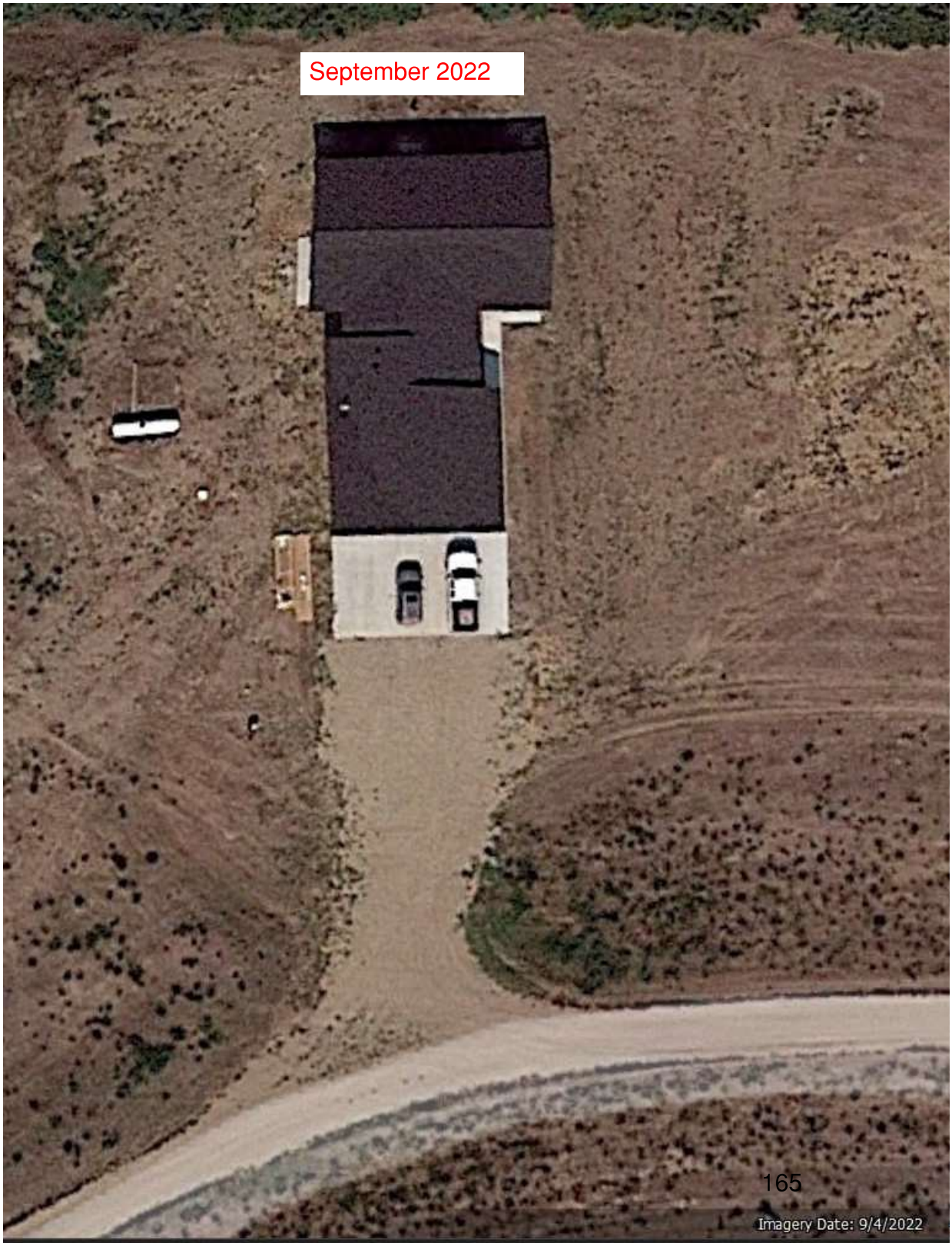
I hereby certify that the above statements are correct and that if building permit is issued, all work will be done in accordance with the regulations of said Zoning Board of Emmons County, North Dakota.

The list of set-backs can be found on the Emmons County website under the Tax Director tab.


Applicant's Signature

Continued on back

September 2022



165

Imagery Date: 9/4/2022

September 2025



Image © 2025 Airbus

166

Imagery Date: 5/8/2025

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.)

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

Legislative Tax Relief:

Tax Distribution (3-year comparison):

	2022	2023	2024
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):

EmmonsCounty	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
NorthDakota	0.28	0.28	0.28

Consolidated Tax 44.73 45.45 54.99

Net effective tax rate 0.81% 0.83% 0.98%

Attached imagery shows the dwelling exterior in a completed state by September 2022, but only valued at \$5,500?

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: mohilhauser@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

2025 Emmons County Real Estate Tax Statement

Statement No: 1883

Parcel Number
11-0000-06168-010

Jurisdiction
135-75

Owner
SEPPANEN, LAINE A & CHRISTIN

Physical Location
0
ND

2025 TAX BREAKDOWN

Net consolidated tax	0.00
Plus: Special Assessments	0.00
Total tax due	0.00

Legal Description

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

Acres
10.000

	2023	2024	2025
Legislative Tax Relief:	35.38	36.06	580.28
Tax Distribution (3-year comparison):	2023	2024	2025
True and Full Value	5,500	5,600	100,200
Taxable Value	275	280	4,533
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	275	280	4,533
Total mill levy	165.290	196.400	206.200
Taxes By District (in dollars):			
EmmonsCounty	19.12	20.71	342.60
135-75	4.95	5.04	81.60
Napoleon School	17.54	24.78	385.31
Braddock Fire	1.38	1.40	22.66
Emmons Ambulance	0.00	0.56	62.34
County Hospital	1.36	1.40	22.66
Soil Conservation	0.42	0.42	6.66
Water Resource	0.40	0.40	6.34
State Medical Center	0.28	0.28	4.54
Consolidated Tax	45.45	54.99	934.71
Primary Residence Credit*	0.00	0.00	(934.71)
Net Consolidated Tax After Credit	45.45	54.99	0.00
Net effective tax rate	0.83%	0.98%	0.00%

Penalty on 1st Installment & Specials:

March 2, 2026	3%
May 1, 2026	6%
July 1, 2026	9%
October 15, 2026	12%

Penalty on 2nd Installment:

October 16, 2026	6%
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FOR ASSISTANCE, CONTACT:

Office: Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802
Email: mohlhauser@nd.gov

Planning a construction or renovation project? Remember to apply for a building permit first! Permits ensure your project complies with local regulations.

* 100.00% of the 2025 Primary Residence Credit was generated from the North Dakota Legacy Fund

Return with remittance

2025 Emmons County Real Estate Tax Statement

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



11-0000-06168-010

Parcel Number: 11-0000-06168-010
Statement Number: 1883

Consolidated Tax	934.71
Primary Residence Credit	(934.71)
Net Consolidated Tax After Tax Relief	0.00

Amount due 0.00

☐ Check here to request receipt

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

SEPPANEN, LAINE A & CHRISTINA
6143 18TH AVE SE
BRADDOCK ND 58524

MAKE CHECK PAYABLE TO:

Emmons County Treasurer
PO Box 129
Linton, ND 58552
Phone: 701.254.4802

2026 Assessment

6143 18TH AVE SE, BRADDOCK

Deed: SEPPANEN, LAINE & CHRISTINA

Contract:

CID#:

DBA:

MLS:

Map Area: 135/75 AG

Route: 000-000-000

Tax Dist: 1102070000

Plat Page:

Subdiv: NONE

Checks/Tags:

Lister/Date:

Review/Date:

Entry Status:

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

Res. Structure			Finish			Plumbing			Addition		Garage	
Occ. Code	101		Ttl Rooms Above #	0	Bedrooms Above #	0	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied		Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt	1	Year Built		Year Built	2022
Year Built	2022						Toilet Room (1/2 Bath)		EFA		EFA	4
EFA / EFYr	4 / 2022						Lavatory		EFA Year		EFF Year	2022
Arch. Dsgn	N/A		Foundation	None			Water Closet		Style		Style	Att Fr.
Style	1 Story Frame		Exterior Walls	None			Sink		Area (SF)		Condition	1,338
AreaSF/TLA	1,877 / 1,877		Roof	None			Shower Stall/Tub				No Flr Adj.	No
GLA 1st/2nd	1,877 / 0		Interior Finish	None			Mtl St Sh Bath		Bsmt (SF)			
			Flooring	None			Mtl Stall Shower		NoBsmt Flr(SF)		Condition	NML
			Non-base Heating		Fireplace		Wet Bar		2nd Flr Adj.		Bsmt (SF)	
			Floor/Wall #	0			Cust Bath - 3 Fixt		Heat		Interior Finish	<None>
			Pipeless #	0			Custom Tub		AC		Interior Finish (SF)	
			Hand Fired (Y/N)	No			No Hot Water Tank		Attic (SF)		Qtrs Over	None
Condition	NML		Space Heat #	0			No Plumbing				Qtrs Over (SF)	
							Sewer & Water Only				Qtrs AC (SF)	
							Water Only w/Sink					
							Hot Tub				Door Opnrs	
							Bidet				Stalls- Bsmt / Gar	
							Fbals Service Sink					
							Urinal					
							Sauna					
							Cust Bath - 4 Fixt					
Basement	Crawl		Range Unit		Built-In Vacuums		Cust Tile Full Bath					
No Bsmt Flr.	0		Oven - Single		Intercom System		Cust Tile SS Bath					
Heat	Yes		Oven - Double		BI Stereo(SpkrsOnly)		Cust Bath - 5 Fixt					
AC	Yes		Dishwasher				Cust Tile Shower/Tub					
Attic	None		Microwave				Cust Tile SSB +lay					
			Trash Compactor				Cust Tile SSB w/Std Tub					
			Jennair				Cust Tile SSB - 5 Fixt					
			Security System				Cust Bath +lay					
							Cust Bath w/Cust SS					
							Cust Bath w/Cust SS +lay					



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(rev. 28.0.58.5537)

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

2025 Assessment

6143 18TH AVE SE, BRADDOCK

Deed: SEPPANEN, LAINE & CHRISTINA

Contract:

CID#:

DBA:

MLS:

Map Area: 135/75 AG

Route: 000-000-000

Tax Dist: 1102070000

Plat Page:

Subdiv: NONE

Checks/Tags:

Lister/Date:

Review/Date:

Entry Status:

Rural / Ag Dwelling

Legal: S2S2SW4NE4 12-135-75

Land																
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Sales					Building Permits					Values						
Date	\$ Amount	NUTC	Recording		Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R		St. Equalized	Pr Yr: 2024	
04/07/2022	\$0	D008	177584		3/16/2021		Y	\$0	New Dwlg	Land	\$11,100	\$0		\$0	\$5,600	
01/26/2021	\$0	D008	176277							Dwlg	\$89,100	\$0		\$0		
										Impr		\$0		\$0		
										Total	\$100,200	\$0		\$0	\$5,600	

[illegible]

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

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
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

NOTICE OF REAL ESTATE ASSESSMENT
Office of Tax Equalization, Emmons

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

Name of Township/City/District _____ County Emmons

Deedholder/Property Address	Real Estate Description
SEPPANEN, LAINE & CHRISTINA	S2S2SW4NE4 12-135-75

Parcel Number

11-0000-06168-010

True & Full Value

Current Year Assessment (2026)	\$148,700
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Previous Year Assessment (2025)	\$100,200
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Hearing Schedule

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

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

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

The equalization boards will hold hearings as follows:

Name/Location	Date	Time
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Emmons County Board of Equalization		
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Emmons County Courthouse	June 2, 2026	9:45 AM
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North Dakota State Board of Equalization		
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State Capital-Brynhild Haugland Rr.	August 11, 2026	8:30 AM
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THIS IS NOT A TAX BILL

Assessment notice to property owner. (See North Dakota Century Code (N.D.C.C.) § 57-02-53)

1. An assessor shall deliver written notice of the amount of the true and full value of each parcel of taxable property for the current and previous year, including improvements, which have been assessed by the assessor.
2. Delivery of written notice to a property owner under this section must be completed at least 15 days before the meeting of the local board of equalization.
3. The North Dakota Office of State Tax Commissioner shall prescribe suitable forms for written notices under this section. The written notice under this section must contain:
 - a. The true and full value of the parcel of taxable property, including improvements, that the assessor determined for the current year and for the previous year.
 - b. The date, time, and location for the meeting of the local board of equalization of the assessment district in which the parcel of taxable property is located and the meeting date, time and location of the county board of equalization.
4. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board shall meet annually at its usual meeting place within the month of April. At least 10 days before the meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board shall meet annually at its usual meeting place within the first 15 days of April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least 10 days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first 10 days of June of each year at its usual meeting place to review and equalize assessments. See N.D.C.C. §§ 57-12-01 and 57-14-08(3).

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed. See N.D.C.C. §§ 57-13-03 and 57-13-04 and, in the case of a new assessment, § 57-14-08(6). North Dakota Century Code § 57-14-08(6) provides that the State Board of Equalization may reduce a "new" assessment if the owner first appealed to the county board of equalization (does not require going before local equalization board.)

9. A property owner may appeal the assessment, classification, and exempt status of the owner's property to the state board of equalization if the property owner was foreclosed from attending assessment proceedings because of the failure to substantially comply with the notice requirements in N.D.C.C. Chs. 57-02 or 57-12, or because of an irregularity in the township, city, or county assessment proceedings.

New Reassessment of Property - Allowance (See N.D.C.C. § 57-14-08)

1. Upon the filing of a petition signed by not less than 10 freeholders in a political subdivision, or by the governing body of that subdivision, requesting a new assessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October 1, may order a new assessment of any class of property, or of all property, located within the subdivision or within any subdivision. The state board of equalization or the Tax Commissioner may order a new assessment of any class of property or all property located in any political subdivision. The new assessment and equalization must be conducted under the terms and conditions as set forth in the state board of equalization or Tax Commissioner's order. The local governing body responsible for performing the new assessment may petition the state board of equalization or Tax Commissioner for a modification of any or all of the order's terms and conditions. The state board of equalization or Tax Commissioner may for good cause shown grant all or part of the modification request.

Property Tax ID: 11-0000-06168-010

Status: Paid

Receipt: 1883

2025 Owner(s):

CORELOGIC TAX SERVICE

Mailing Address:

#####

Legal Description:

S2S2SW4NE4 12-135-75

Information Redacted

2025 Value:

True And Full Value \$100,200
Taxable: \$4,533

Disabled Vet Credit: \$0
Homestead Credit: \$0
Net Taxable: \$4,533

 **Detail**

2025 Taxes:

First Half: \$0.00 **Due:** 3/1/2026
Second Half: \$0.00 **Due:** 10/15/2026
Total: \$0.00

 **Detail**

2025 Payments:

First Half: \$0.00
Second Half: \$0.00
Discount: \$0.00
Total: \$0.00

(May include penalty & interest)

2025 Legal Records:

Geo Code:

Property address: 0
Subdivision: (0011-0000) 0011-0000
TRS: T135, R075, Sec. 12
Legal: S2S2SW4NE4 12-135-75
Acres: 10.00

Note: The accuracy of this data is not guaranteed. Only one search criterion is required (e.g. Parcel # or Owner Name). Entering additional criteria will result in an incomplete search.

Property Tax data was last updated 08/05/2026 07:00 AM.

Send Payment To:

Emmons County Treasurer
PO Box 188
Linton, ND 58552
(701) 254-4807

Property Tax ID: 11-0000-06168-010

Status: Paid

Type: RE

Owner: #####

Value Breakdown:

Year	TaxID-S	Class Code	Description	True And Full Value	Taxable Value
2025	11-0000-06168-010	FM	Farmland	\$4,700	\$235
2025	11-0000-06168-010	RS	Residential Structure	\$89,100	\$4,010
2025	11-0000-06168-010	RL	Residential Land	\$6,400	\$288
2024	11-0000-06168-010	FM	Farmland	\$5,600	\$280
2023	11-0000-06168-010	FM	Farmland	\$5,500	\$275

Current True And Full Value: \$100,200

Current Taxable Value: \$4,533

Previous True And Full Value: \$5,600

Previous Taxable Value: \$280

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Emmons County Treasurer
PO Box 188
Linton, ND 58552
(701) 254-4807

