Staff Report for 2026 State Board of Equalization

File No.: 2026 – MORTON – FELAND

Prepared By: Property Tax Division

County or City: MORTON COUNTY

Appellant: MARSHALL FELAND

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Marshall Feland is appealing the value of $452,300 on parcel number 65-0222000, located at 4504 Highland Road NW, Mandan, ND and the value of $565,300 on parcel number 65-0168060, located at 2203 14th Ave SE, Mandan, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

House at 4504 Highland Road

Cost Basis

Purchased for 165,000.00

2025 assement 433,500.00

Increase of 298,500.00

2026 assement 452,300.

another increase of 18,800.

298,500.00
18 500.00
297,000.00
165,000.00
132,000.00 more than Cost of House

Roof needs to be replaced and some other repairs.

What has Happened to deprecaton?

I had the house appraised by appraisor Al Kunick and he appraised it at 285,000.

I want a refund on 148,000. that I have been overcharg

House at 9203 14?th ave. SE
I am building myself and it will
Cost me about 280,000.
I had appraiser at Kunick appraised
it at 285,000.

2025 assement was 536,900.
An overcharge of 251,900.

2026 assement 565,000.
an increase of 28,400.

I request a refund of the tax
paid on the overcharge on 251,900.

I would request the assessed
valuation for 2026 be at 285,000.

MORTON COUNTY
STATE OF NORTH DAKOTA

OFFICE OF TAX EQUALIZATION
Donald LaFleur, Director
701.667.3325 • mortoncountytax@mortonnd.gov

May 12, 2026

Parcel #: 65-0222000

FELAND/MARSHALL ET AL
2329 MEMORIAL HWY
MANDAN,ND 58554

We are writing to confirm that your application for the Primary Residence Credit Program has been reviewed.

We are pleased to inform you that your property located at [4504 HIGHLAND RD], identified by parcel number [65-0222000], has been approved for Primary Residence Classification and is eligible to receive the Primary Residence Credit.

If you have any questions or require additional information, please feel free to contact our office at 701-667-3325.

Sincerely,

Marshall Feland
226-5268 Cell

Donald LaFleur
Tax Director

NOTICE OF REAL ESTATE ASSESSMENT
Office of Tax Equalization, MORTON COUNTY

CITY OF MANDAN 701-667-3232
PROPERTY CARDS AVAILABLE
mandancity.northdakotaassessors.com

FELAND/MARSHALL
2329 MEMORIAL HWY
MANDAN ND 58554-0000

Name of Township/City/District City of Mandan **County** MORTON COUNTY

Deedholder/Property Address | **Real Estate Description**
FELAND/MARSHALL | LOT 1 BLOCK 2 SYLVESTERS INDUSTRIAL PARK 2ND

4400 19 ST SE, MANDAN, ND

Parcel Number
65-5088000

15,100

	True & Full Value
Current Year Assessment (2026)	$195,500
Previous Year Assessment (2025)	$180,400

Deedholder/Property Address | **Real Estate Description**
FELAND/MARSHALL | LOT 2 BLOCK 2 SYLVESTERS INDUSTRIAL PARK 2ND

4408 19 ST SE, MANDAN, ND

13,900.

Parcel Number
65-5089000

	True & Full Value
Current Year Assessment (2026)	$180,900
Previous Year Assessment (2025)	$167,000

Deedholder/Property Address | **Real Estate Description**
FELAND/MARSHALL | LOT 4 BLOCK 2 SYLVESTERS IND PARK 2ND

4500 19 ST SE, MANDAN, ND

14,800.

Parcel Number
65-5091000

	True & Full Value
Current Year Assessment (2026)	$192,900
Previous Year Assessment (2025)	$178,100

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
Mandan Township/City Board of Equalization Mandan City Hall	April 7, 2026	7:00 PM
Morton County Board of Equalization Morton County Courthouse	June 4, 2026	6:00 PM
North Dakota State Board of Equalization State Capital - Bismarck, ND	August 11, 2026	8:30 AM

THIS IS NOT A TAX BILL

NOTICE OF REAL ESTATE ASSESSMENT
Office of Tax Equalization, MORTON COUNTY

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FELAND/CYNTHIA M
2329 MEMORIAL HWY
MANDAN ND 58554-0000

Name of Township/City/District	City of Mandan	**County**	MORTON COUNTY

Deedholder/Property Address
FELAND/CYNTHIA M

4416 19 ST SE, MANDAN, ND

Real Estate Description
LOT 3 BLOCK 2 SYLVESTERS INDUSTRIAL PARK 2ND

Parcel Number
65-5090000

	True & Full Value
Current Year Assessment (2026)	$180,900
Previous Year Assessment (2025)	$167,000

13,900.

Hearing Schedule

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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.

NOTICE OF REAL ESTATE ASSESSMENT
Office of Tax Equalization, MORTON COUNTY

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mandancity.northdakotaassessors.com

FELAND/MARSHALL ET AL
2329 MEMORIAL HWY
MANDAN ND 58554-0000

Name of Township/City/District City of Mandan **County** MORTON COUNTY

Deedholder/Property Address	**Real Estate Description**	
FELAND/MARSHALL ET AL	LOT 3 BLOCK 1 BAHMS 1ST	
2203 14 AVE SE, MANDAN, ND		
Parcel Number		
65-0168060		**True & Full Value**
Current Year Assessment (2026)		$565,300
Previous Year Assessment (2025)		$536,900

28,400.

Deedholder/Property Address	**Real Estate Description**	
FELAND/MARSHALL ET AL	LOT 4 BLOCK 1 DEBBIES ACRES	
4504 HIGHLAND RD NW, MANDAN, ND		
Parcel Number		
65-0222000		**True & Full Value**
Current Year Assessment (2026)		$452,300
Previous Year Assessment (2025)		$433,500

18,800.

Hearing Schedule

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ALMONT LUMBER & EQUIP CO
PO BOX 68
ALMONT ND 58520-0068

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Name of Township/City/District City of Mandan **County** MORTON COU

Deedholder/Property Address	**Real Estate Description**
ALMONT LUMBER & EQUIP CO	LOT 1 BLOCK 1 MARSHALL'S 1ST
2329 MEMORIAL HWY SE, MANDAN, ND	

Parcel Number

65-3772532

	True & Full Value
Current Year Assessment (2026)	$1,748,500
Previous Year Assessment (2025)	$1,571,000

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