

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – CASS – KINDRED – MLGC, LLC

County or City: CASS COUNTY

Appellant: MLGC, LLC

Type of Appeal: TELECOMMUNICATIONS LAND

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

Analysis: The Cass County property record card reflects the subject parcel comprises approximately 13.49 acres of land, with three improvements located within the boundary of the parcel. The three buildings include: a brick building with addition, comprising approximately 2,236 square feet; a metal building, comprising approximately 6,000 square feet; and a second metal building, comprising approximately 8,640 square feet with approximately 2,400 square feet of adjacent office space.

Earlier this year, Cass County discovered that the subject parcel was erroneously omitted from the real estate tax roll and, after review, assessed a portion of the omitted property as locally assessed property.

MLGC appealed the omitted property assessment to the board of county commissioners, pursuant to North Dakota Century Code (N.D.C.C.) § 57-14-04. MLGC, LLC and its parent company, Griggs County Telephone Co., dba MLGC are a telecommunications company as defined by N.D.C.C. § 49-21-01. MLGC annually reports gross receipts to the North Dakota Office of State Tax Commissioner under N.D.C.C. § 57-34-02 and is subject to telecommunications carrier taxation under N.D.C.C. § 57-34-03. MLGC claims that this parcel should not be locally assessed. MLGC asserted that the adjacent farmer had planted a cover crop on the 7 acres for the intended purpose of weed control, and not to harvest as a commercially viable crop.

During the appeal process the county agreed that approximately 6.49 acres of the 13.49 acre parcel, around the existing buildings, was directly used by the telecommunications carrier in its telecommunications operations. The county determined that, because an agricultural crop was planted on the remaining 7 acres, that land was not used for telecommunications operations. Cass County assigned a true and full value of \$9,400 to the 7 acres, for each omitted year in which the 7 acres were planted to crop in 2024 and 2025. MLGC appealed to the State Board of Equalization.

N.D.C.C. § 57-14-04 provides that the board of county commissioners shall hear all grievances and complaints regarding assessed omitted property. Chapter 57-14 does not provide for an appeal of a board of county commissioners' decision regarding omitted property to the State Board of Equalization. Although the State Board of Equalization has authority to hear individual parcel valuation appeals, that authority applies to the current year's regular assessment cycle.

Summary of Findings: MLGC, LLC and its parent company, Griggs County Telephone Co., dba MLGC are seeking to appeal two years' valuations which were assessed as omitted property. Although N.D.C.C. § 57-14-04 provides for review of omitted property assessments by the board of county commissioners, there is no provision for review of omitted property assessments for a prior tax year, by the state board of equalization. Appeals of omitted property assessments, entered onto the tax rolls outside the standard annual equalization calendar are within the jurisdiction of the board of county commissioners.

Proposal for Board Review: No action recommended.
