

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – TRAILL – CHRISTIAN SPORTS COMMISSION, INC

County or City: TRAILL COUNTY

Appellant: CHRISTIAN SPORTS COMMISSION, INC

Type of Appeal: TAXABLE STATUS

Appeal Issue: Mr. Craig Richie, on behalf of Christian Sports Commission, Inc., is appealing the taxable status of parcel number 27-0001-04268-010, located at 730 Main St E, Mayville, ND.

Analysis: Mr. Craig Richie, on behalf of Christian Sports Commission, Inc., asserts the property should be exempt under North Dakota Century Code (N.D.C.C.) § 57-02-08(8), (9) and (11).

Mr. Richie provided documentation, that shows the Laurie Berry Christian Home, which is owned by the Christian Sports Commission, Inc. is a 501(c)(3) nonprofit. It also reflects that Christ is Lord Church, which is a separate 501(c)(3), is housed in this property. Mr. Richie states that the nonprofit operates at a loss and requires private donations to keep it going. Mr. Richie's documentation states that it is "a place for some people to live cheaply, or for free, or a minimal cost who did not have the money while in school." During the site visit, Mr. Richie also said that people are allowed to stay at the property if a loved one is dying in the nursing home.

At its April 13, 2026, meeting, the Mayville City Council members decided in a four to two vote to approve the exemption for Christian Sports Commission, Inc. under N.D.C.C. § 57-02-08(8)(a), which exempts "Buildings used wholly or in part for public charity, together with the land actually occupied by the institutions not leased or otherwise used with a view to profit." Mayville City Council determined that "Christian Sports Commission Inc. qualifies as an institution of public charity" and that "CSC has met its burden to establish that the current use of the property includes charitable activities with a direct and primary connection to its organizational purpose." The minutes also reflect that the City Council found that "The property qualifies for exemption under N.D.C.C. § 57-02-08(8)(a) on a prospective basis, effective for the next applicable tax year, contingent upon continued qualifying use." The City Council recommended to the Traill County Board of Commissioners that they deny the abatement applications for prior years as the City Council stated, "CSC has not met its burden to establish that the property qualified for exemption in each prior tax year at issue" as well as "failure to timely apply for an exemption does not render prior taxes invalid or refundable."

The Traill County Tax Director argued to the County Board that Christian Sports Commission, Inc.'s use of the property is not consistent with the organizational documents she received from the Secretary of State's office. The Articles of Incorporation provided by the Tax Director, state the purpose of the corporation is to "operate and manage athletic practices, events and tournaments based on participation in cooperation with local churches and the Christian Community in North Dakota and throughout the world." Subsequent annual reports describe the "character of the business" as "Sponsors athletic events for children and adults." The Tax Director views this as a dormitory-style apartment building that houses college athletes and students who are being charged rent. With that and other evidence, the Traill County Tax Director argued that "this parcel doesn't qualify for an exemption under N.D.C.C. § 57-02-08 (8), (9) or (11)." Traill County denied the applications for exemption.

Property Tax Division staff conducted an onsite inspection on Wednesday, September 2, 2026, with Mr. Craig Richie. After reviewing North Dakota Century Code as well as all evidence and testimony submitted by Mr. Richie, the City of Mayville, and Traill County, Property Tax Division staff feel that the Christian Sports Commission, Inc. operating the Laurie Berry Christian Home is a public charity and would be exempt for 2026 under N.D.C.C. § 57-02-08(8)(a).

Summary of Findings: Property Tax Division staff conducted an onsite inspection on Wednesday, September 2, 2026, with Mr. Craig Richie. After reviewing North Dakota Century Code as well as all evidence and testimony submitted by Mr. Richie, the City of Mayville, and Traill County, Property Tax Division staff believe that the evidence gathered supports a determination that the Christian Sports Commission, Inc. operating the Laurie Berry Christian Home is a public charity that should be exempt from property tax for 2026 under N.D.C.C. § 57-02-08(8)(a).

Proposal for Board Review: It is recommended that the State Board of Equalization direct Traill County to change the status of the property from taxable to exempt for 2026.
