600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
taxinfo@nd.gov
701-328-7088
www.tax.nd.gov

County Information – State Board of Equalization 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. 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:

Owner Name: Laverne Koeing
Address: 15520 Hwy 200 A, Blanchard ND 58009
Township Name (if applicable): Blanchard TWP
Parcel ID: 03-0000-00401-010
Legal Description: A 23.42 IRR tract in N1/2 NW1/4 less Parc #35 + less PT Parc #62 25-145-52 A = 22.60
****This information should provide a calculated breakdown associated with the subject property.***

City/County Official Contact Information:

Name: Kayla Knudson
Address: PO Box 745, Hillsboro ND 58045
Phone Number: 701) 636-5950
Email Address: Kayla.Knudson@co.traill.nd.us

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Choose One Township/City Equalization Meeting
Choose One County Equalization Meeting
Choose One

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Bismarck, ND 58505-0599

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At which meeting(s) did the Appellant present the appeal? (choose all that apply)
☒ Township/City ☒ County ☐ N/A

**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.*

Minutes from all levels of equalization meetings: Choose One

Please attach or email (propertytax@nd.gov) the following:

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.)*
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

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.

2026

Record of the Proceedings of the Township Board of Equalization

Of Blanchard Township,

Traill County, North Dakota

The Board met at Townhall

on 4 / 16 / 26 at 2 am/pm.

Township

57-09-01. Membership of board - Meeting. 1. The township board of equalization consists of the members of the board of supervisors of each township, and the township clerk shall act as clerk of the board. The board shall meet in April each year at the usual place of meeting of the township board of supervisors. 2. If the same person performs the duties of assessor for two or more townships or cities, the township clerk may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each township board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the township clerk at least ten days before the meeting.

57-09-02. Duties of clerk. The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-03. Notice of meeting to be posted. Repealed by S.L. 1959, ch. 363, § 1.

57-09-04. Duties of board. The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

57-09-05. Quorum - Time for completing equalization. Any two members of a three-member board of equalization and any three members of a five-member board of equalization are authorized to act at the meeting of the board, and they may adjourn from day to day, but the equalization must be completed within ten days.

ASSESSOR: Michelle Marey

BOARD PRESENT:

~~Jeff [illegible]~~, Jeremy Knudson, Ethan Hanson, Marshall Erickson, Jake Rust

PUBLIC IN ATTENDANCE:

Jess Damman,
Ralph + Linda
Paul Winkelman
Laverne Koenig

MINUTES:

FARM EXEMPTIONS:

Active Farmers: Steve Hilstad, Tammy Volla, Ethan Hanson, Dallas Volla

Retired Farmers: Kristie Braaten, Dwight Garrett, Karen Brown,

Farm Laborers:

Surviving Spouse: Audrey Knudson, Jacqualine Lovas

Vacant Residence: .acqualine Lovas

Denied Exemptions: Richard Schlichtmann

Motion to Approve Farm Exemptions as presented: Marshall 2nd: Ethan

Additional Discussion: Schlichtmann house is being purchased by Jake Rust – he will be filing as active farmer here. Since it was vacant as of 2/1, there should be a vacant exemption filed for this property. We have not received the application yet, but there is time to get it in before county meets. If it is not received, the property will be assessed a structure value of $275,000 and lot value of $30,000.

GENERAL EXEMPTIONS:

None

Motion to Approve General Exemptions: 2nd:

IMPROVEMENT EXEMPTIONS / COMMERCIAL EXEMPTIONS / REN ZONE: *Info only, no motions needed.*

None

ASSESSOR DISCUSSION:

Blanchard Township was reassessed for 2026. It has been a 5-year process to have the entire county done. This was the 4th year.

The Purpose of Reassessment: The last time a reassessment was done was approximately 1996. After that things fell through the cracks, and it turned into chasing sales. This meant that some structures were being adjusted and others were not – maybe a couple percentage points here and there. Neighbors with very similar properties were at very dissimilar assessments. So, the change in valuation you see is not just a change from last year to this year- it's a change years in the making. The number I would like people to look at is the true & full value – if you were going to sell your house today – would that be a fair amount? If not, then call, email, or stop by my office and we can look at it. Schedule a time to have me come back and do a full inspection.

One thing to keep in mind, in the last few years we have seen a 30+% increase in market value – with no improvements to the property from one sale to another. So, a house that sold even just 3-5 years ago, could very well have an increase for no other reason than the market changing.

These assessments were completed as if there were no previous values on the properties. It was a fresh slate.

Reassessment Process: Determining the grade of house: This involves looking at the square footage, shape of the house, the construction, the fenestration, ceiling heights, attached or detached garages (single, double, or triple stalls), and extras like porches or decorative stone. For the most part this can be determined by looking at the outside. For example, a 1,000 sq ft ranch house would be a solid grade 4 (average). If that square footage was increased to 1100 or 1200, I would bump that grade up to a 4+5 or 4+10. It's still an average grade house, just bigger. If the house was only 900 square feet, I would give that a 4-5, it is still an average grade house, just on the smaller side. Having those pluses and minuses gives flexibility in the grading. Finishing touches inside the house that go above and beyond an average finish could also affect the grade.

The second part is why I went door to door. The condition plays a part in determining how heavily a home is depreciated. Is the house in normal condition for its age? Has it been remodeled so it's considered excellent condition for its age? Has it been left alone or had renters destroy it, and is maybe in less than normal condition for its age? From a "normal" condition, it can be increased to above normal, good, very good, and excellent. In the opposite direction, it could go to below normal, fair, poor, very poor, and in some cases, it might be considered salvage.

In the letters I sent out prior to going door-to-door, I wrote that inside inspections were helpful, but residents were not required to allow me inside. If it was offered, I took them up on it, but if it was not, I went by the exterior.

For those properties that had building permits filed in the past, that gave me some insight. But for every property that gets a building permit, there are 10 that don't. In fact, most rural properties do not bother with permits.

One of the things that may have caused a bigger change was finished basements. There were some that didn't have a finished basement in 1996 but has since had work done. Some of these did not get accounted for, or if they did it was for an amount that did not reflect a fully finished basement. In a couple cases in other jurisdictions, I even found additions that had been put on 20 years ago that had never been accounted for.

Map Areas: 17 townships and 6 cities have been entered into our system, so each house that is similar in grade & condition will be treated the same. We do have jurisdictions that are weighted differently depending on their location and "amenities". Jurisdictions that are down the center of the county, on the interstate, have a weight of "1". Jurisdictions like Galesburg, where they are off the beaten path and have no amenities, have a weight of .80. Blanchard is at a .95.

Land values were looked at and adjusted this year. I increased the first and 2nd acres and kept the tier system in place. The first acre is at 30K, the 2nd is 15K, 3-10 are at 5K, and any remainder is at 2500. In instances where the remainder acres are essentially a swamp, that 2500 is reduced on a case-by-case basis. That higher value on the first two acres is to account for things like water, electric, and septic. We come up with land values by looking at any vacant land sales that come up (not farmland), and by working backwards on properties that sell. The comp book has a sheet with some of the vacant land sales we've seen.

Comps: One thing to keep in mind, is that this is called mass appraisal. In a mass appraisal, we look at the whole rather than a few. That is where the grade and condition comes in. A fee appraiser will take your property and look for a handful of properties that are as similar to yours as possible and then make plus and minus dollar adjustments to those properties to get their statistics to match yours. After they have done this, they'll have an adjusted sale price on those comparable sales that gives them an idea as to what the appraised value on your property should be.

Ag Values: NDSU value decreased from last year, by about 3%. The new soil survey was implemented from NRCS. With this soil survey, we had 14 soil types that changed PI ratings; some went up and some went down in their rating.

The townships ended at 91%, and the county overall ended at 91.1%.

There are homestead and vet credits available for people to apply for. The homestead credit is available to anyone 65 years of age or older or completely disabled. It is income based, so their income after deducting medical expenses must come under 70K. The vet credit is available to anyone who has a VA disability rating of 50% or greater (income and age don't matter). There is also the exemption for wheelchair bound or legally blind individuals. This takes a flat rate of 120K off the value of their house.

The state increased the amount of the primary residence credit to 1600. This is for anyone who owns the property they live in – age and income don't matter. It is applied for through the state, and the cutoff is April 1 – so it is too late to apply for this year, but I'm reminding everyone so they can get signed up next year. You are also able to combine the PRC with a homestead and/or vet credit.

Public Discussion:

Should Blanchard townsite have extra obso for lots -20%.
Ralph is upset that his lot is Commercial.
LaVerne Kovera wants a discount on his non-producing land.

Motion to Approve Values as presented: ~~Ethan~~ Jake 2nd: ~~Greg~~ Jeremy

FOLLOW UP ITEMS:

Add 20% obso to townsite Properties.

I herby certify that the following is a correct transcript of the proceedings of the Board of Equalization of Blanchard City/Township, Traill County, ND.

In Testimony Whereof, I hereunto set my hand this 16th day of April 2025.

Marshall Erickson Marshall Erickson Auditor/Clerk

The Board adjourned at: 3:12 am/pm

Final 2025 percentages

	# sales	% @ sale	with proposed 2026 changes
Residential:			
Townships	17	77.17	92.21
Portland	6	84.31	98
Mayville	23	90.47	94.31
Hatton City	16	90.45	93.85
Hillsboro City	22	84.19	94.7
Buxton City	3	83.93	100.94
Reynolds City	1	72.35	86.24
Galesburg City	1	64.78	68.59
	89		
no sales			
Clifford City			
Commercial:			
County wide (2 years)	22	87.39	90.56

TO:TRAILL County Assessor

P.O. Box 9

Hillsboro, ND 58045

April 16, 2026

Re: Notice challenging Tax assessment

TAXING JURISDICTION: 030300 Blanchard/Hillsboro, Traill County, ND

Parcel No. 03-0000-00401-010

Property Address: 15520 Hwy 200A SE Blanchard ND 58009

Real Estate Description: SCt:25 TWN: 145 RNG:52

A 23.43 AC IRREGULAR TRACT IN N 1 / 2 NW 1 / 4,

LESS PT. PARC #35(.24) & LESS PT PARC # 62 (.58) 25-145-52 A-22.60

Current year Assessment	True and Full Value
2026	196,300

Previous Year Assessment	True and Full Value
2025	170,360

TO: BLANCHARD TOWNSHIP BOARD OF DIRECTORS
BLANCHARD TOWNSHIP HALL
215 FRONT STREET
BLANCHARD, ND, 58009

PETITIONER PROTEST THIS FRAUDULENT ASSESSMENT IN TOTAL.

1. Petitioner's property is basically non-productive land. A large portion is under water at all times of the year, being a branch of the Elm River;

2. The pasture land is of minimal to no value since 2018 when the Traill County Water Resource District illegally and unlawfully dug drainage ditches upon the only access to

that portion of the property that contained any pasturing ability. No access to repair fences and/or deliberate destruction done thereto by others, including but not limited to the adjoining landowner's criminal activity and the Rural Electric Corporation trespass and driving over and destroying the partition fence. [Easement consent had been previously revoked].

3. The property experienced a devastating tornado in June 20, 2025, of which the County Assessor, Kayla Knudson was apprised of, yet appears to not have reduced the valuation thereof, thus the 2025 assessment is legally flawed and false. Certain pictures were taken but not printed for submission as evidence of the total destruction of property and or of the flooding and continuous standing water upon the property, rendering it non-productive, and non-usable for any purposes.

4. That no comparison of value may be made based on comparable property values in the vicinity as there exists no comparable property in the vicinity that has experienced the same as the Petitioner's property, since 2018 and years thereafter, thus any comparison thereto is legally flawed and false as well.

5. That no comparable property in the vicinity exists that has had their property intentionally damaged by the adjoining landowner, whether by deliberate poisoning of the property, the trees or other intentional aspects that lower the value, not increase it.

6. The statistics utilized are flawed, as they are based on generalizations not actual facts, and or of which do not take into account the actual situation that exists herein and hereto.

<u>WHEREFORE</u> Petitioner disputes the assessment in total and in all respects.

Dated this 16th day of April, 2026

LaVerne Koenig

La Verne Koenig
15520 Hwy 200A SE
Blanchard, North Dakota 58009-9326
(701) 430-0096

The Traill County Commissioners came to order on June 2nd, 2026, at 7:30 a.m. with the following members present: Commissioners Eblen, Elliott, Nesvig, Young and Amb. Also present were Kelly Collins, Steve Hunt, Jim Murphy, Jody Schill, and Carissa Koehn.

Additions or deletions to the agenda: Add a number 15 for feedback from Bobbi Hepper-Olson.

On motion of Young, seconded by Nesvig and carried to approve the agenda.

On motion of Nesvig, seconded by Eblen and carried to approve the minutes from May 19th, 2026, meeting.

Public Comments: None

Roll Call Vote on Motion to Sign the Resolution for the Clerk of Court Going State. This matter was previously approved at the May 19, 2026, meeting. Votes were as follows:
Commissioner Elben — Yes
Commissioner Elliott — Yes
Commissioner Nesvig — Yes
Commissioner Young — No
Commissioner Amb — No
Motion passed on a 3–2 roll call vote.

On motion of Eblen, seconded by Amb and carried to allow the Chairman to sign the Resolution of Eldorado Township Supervisors Relating to Flood Plain Zoning and Flood Plain Management.

On motion of Amb, seconded by Young and carried to approve Jay Showers as the new Highway Superintendent after Corwyn retires in July.

On motion of Eblen, seconded by Young and carried to approve an indemnity bond on lost instrument for Gary & Miranda Suchor in the amount of $475.00.

On motion of Young, seconded by Amb and carried to approve a beer and liquor license for Naastad Acres for the year 2026.

North Dakota Water Resource Districts Association will be holding a meeting in Watford City on July 15 & 16. This is informational only for those who may want to attend.

Commissioner Eblen informed the Commission that the State prefers Traill County remove the empty underground fuel tank rather than fill it. To move forward with this process, a motion was made by Commissioner Young, seconded by Commissioner Nesvig, and carried to authorize Bobbi Hepper-Olson to work with contractors to evaluate the proper method for removing the fuel tank. Eblen also reported that a contractor will be coming on June 9, 2026, to remove part of a northeast window in the County Agent's office to determine whether the windows need to be replaced or if the issue is related to insulation.

COUNTY PAYABLES: On motion by Eblen, seconded by Nesvig, and carried, to approve Auditor warrants and bills as presented:

111769	ADVANCED BUS	$	363.96	111793	MARY REMORE	$	150.00
111770	ARCASEARCH LLC	$	370.00	ACH	MAY PAYROLL DD	$	321,998.64
111771	ARCHAMBEAU, KELLY	$	9.70	111794	MILLERS ELECTRICAL	$	2,440.91
111804	AVHSZ	$	70.00	111795	ND BCBS	$	8,375.20
111772	BALCO UNIFORM	$	69.00	111796	ND DEPT OF TRANS	$	68,692.26
ACH	BANK OF ND	$	5.53	111702	ND STATE TREAS	$	307.60

111773	BERTS TRUCK EQUIP	$ 158,108.00	ACH	NDPERS-LIFE	$ 2,223.86
111774	BLOCK ONE OFFICES	$ 2,460.00	ACH	NDPERS-RETIREMENT	$ 70,795.44
111775	BRADLEY J. VAAGENE	$ 1,003.00	ACH	NDPHIT JUNE HEALTH	$ 126,049.43
111776	BUSINESS ESSENTLS	$ 59.80	ACH	NDPHIT MAY HEALTH	$ 117,737.40
111777	CASS CTY FINANCE	$ 9,353.09	111797	NORTH CENTRAL INTL	$ 619.98
111778	CENTRAL SPECIAL	$ 42,549.78	111798	OBRIEN, DEBI	$ 42.05
111779	CHAD KAISER	$ 794.50	111799	OTTERTAIL POWER	$ 142.30
111780	DAKOTA HERITAGE	$ 2,050.00	ACH	PAYROLL	$ 19,293.86
111781	EAST CNTL REG WTR	$ 45.76	111800	POLAR COMMUN	$ 87.40
111782	FARGO THEATRE	$ 27.00	111801	RAZOR TRACKING	$ 600.00
ACH	FED TAXES/APRIL PR	$ 104,222.70	111802	REMARK TECH	$ 2,382.58
ACH	FED TAXES/MAY PR	$ 104,725.22	111803	SEPTIC TANK SVS	$ 350.00
111783	GF WELDING	$ 669.96	111805	SIGN SOLUTIONS	$ 251.10
111784	HILLSBORO UTILITIES	$ 878.65	111806	SIWEK HARDWARE	$ 913.14
111785	JACOBSON BROS	$ 600.00	111807	SONJA E AMUNDSON	$ 2,832.00
111786	JERRY P. ADAMS	$ 1,180.00	111808	SORUM OIL CO	$ 22,648.08
111787	JOHN DEERE CREDIT	$ 31.74	111809	STEELE COUNTY	$ 1,777.21
ACH	JPMORGAN	$ 35,825.87	111810	STRAND FARMS SEED	$ 944.00
111788	KLJ ENGINEERING	$ 25,656.44	111811	TRUENORTH STEEL	$ 3,866.88
111789	KRB GRAVEL LTD	$ 85,440.00	ACH	U.S. TREASURY	$ 1,185.96
111790	LAUREN S. HANSON	$ 2,065.00	111812	WEX	$ 70.00
111791	LAWSON PRODUCTS	$ 274.11	111813	Widmer Roel	$ 16,291.11
111792	MARIA ARGUETA	$ 382.63			

HR: Michelle Kommer, President of HighRoad Partners, was invited by Commissioner Elliott to provide information regarding the services offered by her company. Ms. Kommer explained that HighRoad Partners provides a range of human resources services, including basic HR support, payroll administration, onboarding of new hires, and other related functions. Krommer asked the Commission to clarify its objectives so she could better understand Traill County's needs. Commissioner Elliott stated that Kim Jacobson, Director of AVHSZ, had recommended Ms. Kommer to conduct a cultural review with the goal of helping employees and departments get back on the same page. Eblen stated that he would follow up with Kommer to discuss potential options and determine what services Traill County may consider.

At 7:50 the meeting was recessed to reconvene back at 8:00 a.m.

HIGHWAY DEPARTMENT: Corwyn Martin, Road Superintendent, presented an approach permit request. On a motion of Amb, seconded by Young, and carried, the Commission approved the permit. Martin provided an update on bridge projects and reported that chip sealing is planned for County Road 14 from Mayville to the county line. Matt Lange, KLJ Engineer, requested approval for the Chairman and Auditor to sign a DocuSign document to close out Bridge 232. On a motion of Amb, seconded by Nesvig, and carried, the Commission authorized the Chairman and Auditor to sign the document. Lange reported that Bridge 361 and Bridge 374 will be completed concurrently, with both projects anticipated to be finished before harvest. Lange also informed the Commission that Norman County is pursuing grant funding for two additional bridge projects and requested a letter of support stating that Traill County would contribute up to $1,000,000 toward the projects. On a motion of Amb, seconded by Nesvig, and carried, the Commission authorized the Chairman to sign the letter of support. Martin noted that the project is still several years away and that the County will need to set aside funds to help cover its future share of the costs.

HOUSING STUDY: Steve Burian, President and CEO of Burian Associates came in to give the commission a presentation on a housing study that he did in Traill County.

E911: Ben Gates, Assistant Director of Emergency Services, requested appointment as the County's 911 Coordinator following the passing of the individual previously serving in that role. On a motion of Eblen, seconded by Amb, and carried, the Commission approved the appointment of Gates as 911 Coordinator at the same monthly compensation rate that Seatol had been receiving for the remainder of 2026.

There being no further business to be brought before the board, the meeting was adjourned at 8:52 a.m. to meet again on June 16th, 2026, at 8:00 a.m.

Attest:

Heather Hovey, Auditor

Kurt Elliott, Commission Chair

The Traill County Board of Equalization meeting came to order on June 2, 2026, at 9:09 a.m. with the following members present: Commissioners Thomas Eblen, Kurt Elliott, Ken Nesvig, Les Amb and Larry Young. Also in attendance: Auditor Heather Hovey, Tax Director Kayla Knudson, Tax Director Assistant Crissie Wilson, Joe, Becca and William Dufner, Jon Grindeland, Irene and Craig Richie, Laverne Koenig, Gregg Webster, Clerk of Court Jody Schill and Sheriff Steve Hunt.

Kayla Knudson, Tax Director presented the 2026 Taxable Value reports along with exemptions and special considerations for Commission approval.

PUBLIC COMMENT: Craig Richie spoke to the commission about his property being a 501 C3 organization that should be exempt from taxes based on its affiliation with a church. The City of Mayville exempted the property. Knudson stated that this property should be used to carry out the purpose of the charitable organization in addition to this purpose being the majority use of the property. Joe and Becca Dufner read a couple letters of support they had received from various individuals/entities regarding the ag classification of their building in Buxton Township. Knudson and County State's Attorney have drafted an AG opinion to clarify the classification on this property. Grindeland does not agree with the valuation of his property and has received a review from a real estate person that gave his property a lower value. Knudson stated she would review this document, when received from resident, against the property card to see if there are corrections that need to be done. LaVerne Koenig stated that there is land that is being taxed even though he cannot use it. Knudson stated that all land needs to taxed unless exempt. Webster wants his 2025 valuation on his farmstead. Knudson stated that the 2026 value had decreased slightly after the township board due to classification of one of the outbuildings. The board mentioned to all appellants that if more information is presented to Knudson that abatements can be filed at that time. Board also mentioned that all appellants can go to the State Board to further dispute these issues.

The following motions were made:

1. GENERAL EXEMPTIONS:
   On motion of Eblen, seconded by Nesvig and carried to allow the following general exemption which had been turned in after local equalization board met and application qualifies: (1) Basil Almquist (2) Harmonie DeFord both for wheelchair exemptions.

2. FARM EXEMPTIONS DENIED: On motion of Eblen, seconded by Nesvig and carried to deny the following farm resident exemptions for the 2026 tax year: (1) Greg Abentroth 02-0000-00229-020 (2) Jason Bring #11-0000-01767-010

3. FARM RESIDENT EXEMPTIONS APPROVED:
   APPROVED: On motion of Young, seconded by Nesvig and carried to approve the following 2026 tax year farm resident exemptions that were filed after township boards met, this list also includes an entire township that didn't meet for their local board:
   - Peter Thorseon – 17-0-2650-0 Retired
   - Sonja Hefta – 17-0-2715-10 Surviving Spouse
   - Brandon Nettum – 2-0-222-10 Active
   - Curtis Hovde - 22-0-3541-0 Active
   - Fugleberg Trust – 22-0-3602-0 Vacant
   - Steve Fugleberg – 22-0-3602-10 Active
   - Larry Syverson – 22-0-3575-1 Active
   - Kipp Knudson – 22-0-3616-0 Active
   - Ralph Chandler – 7-0-952-10 Retired
   - Luke Ressler – 16-0-2489-0 Active

- Logan Boeddeker – 21-0-3451-0 Active
- Ryan Bryl - 9-0-1338-25 Active
- Glen Endrud - 25-0-4087-20 Retired
- Dan Finstrom – 25-0-4135-0 Active
- Curtis Hovde – 24-0-4040-10 Vacant
- Neal Pulskamp – 8-0-1120-10 Active
- Connie & Roger Anderson – 8-0-1306-10 Retired
- Jake Rust – 3-0-345-10 Vacant
- Kevin Elliott – 20-0-3165-10 Active
- Levi Elliott – 20-0-3218-10 Active
- Seth Erickson – 20-0-3283-10 Active
- Kurt Elliott – 13-0-1963-10 Active
- Kevin Kyllo – 13-0-1961-10 Active
- Steven Kyllo -13-0-1961-20 Active
- Olav Aaarsvold – 13-0-1979-10 Vacant
- Paul Erickson – 13-0-2000-10 Retired
- James Halvorson – 13-0-2019-20 Active
- Joel Halvorson – 13-0-2022-0 Retired
- Reggie Tate – 13-0-2035-30 Active
- Robin Mitchell – 13-0-2066-11 Active
- Wesley Erickson – 13-0-2075-10 Active
- James Aarsvold – 13-0-1974-0 Farm Laborer
- Elliott Brothers – 13-0-2057-10 Vacant
- Mike Mitchell – 13-0-2066-20 Active
- Michael Bring – 11-0-1718-10 Vacant
- Michael Bring 11-0-1723-0 Active
- Lighthouse Associates – 11-0-1758-1 Vacant

4. On motion of Nesvig, seconded by Amb and carried to approve the valuations as presented by the Tax Director.

2026 ABSTRACT OF ASSESSMENT OF PROPERTY:

Townships	True & full Value	Assessed Value	Taxable Value
Belmont	29,294,400	14,649,200	1,435,361
Bingham	31,623,950	15,811,975	1,567,245
Blanchard	38,183,642	19,091,821	1,884,454
Bloomfield	45,136,900	22,568,450	2,190,111
Bohnsack	40,174,100	20,087,050	1,981,364
Buxton	32,909,500	16,454,750	1,600,056
Caledonia	34,447,105	17,223,553	1,684,298
Eldorado	102,850,861	51,425,431	5,099,325
Elm River	25,431,739	12,715,870	1,263,722
Ervin	46,409,957	23,204,980	2,254,362
Galesburg	29,838,060	14,919,030	1,473,433

Garfield	45,079,243	22,539,622	2,189,599
Greenfield	31,897,100	15,948,551	1,572,802
Herberg	33,622,322	16,811,162	1,657,010
Hillsboro	71,397,749	35,698,875	3,514,406
Kelso	33,403,600	16,701,800	1,650,385
Lindaas	43,631,058	21,815,531	2,147,180
Mayville	48,206,362	24,103,182	2,352,705
Morgan	35,459,600	17,729,800	1,728,841
Norman	28,209,990	14,104,995	1,395,835
Norway	45,967,500	22,983,750	2,225,850
Roseville	34,793,461	17,396,731	1,716,615
Stavanger	56,091,500	28,045,751	2,744,279
Viking	49,042,848	24,521,426	2,364,795
Wold	34,601,650	17,300,825	1,697,270
TOTAL TOWNSHIPS			

Cities	True & full Value	Assessed Value	Taxable Value
Buxton	45,096,804	22,548,406	2,138,359
Clifford	5,699,438	2,849,719	279,481
Galesburg	16,706,198	8,353,101	809,758
Grandin	3,310,300	1,655,150	165,515
Hatton	52,020,210	26,010,106	2,398,639
Hillsboro	162,241,992	81,120,998	7,512,897
Mayville	156,597,644	78,298,824	7,280,452
Portland	48,425,676	24,212,840	2,232,713
Reynolds	19,402,261	9,701,134	899,167
TOTAL CITIES			
GRAND TOTALS	1,557,208,720	778,604,389	75,108,284

There being no further business to be brought before the Tax Equalization board, the meeting was adjourned at 10:14 a.m.

ATTEST:

Heather Hovey, Auditor

Kurt Elliott, Chairman

15520 HWY 200A SE, BLANCHARD	Deed:	**KOENIG, LA VERNE - CD**	Map Area: **BLANCHARD TWP-RES**	Checks/Tags:	
	Contract:		Route: **000-000-000**	Lister/Date:	**MM, 06/11/2025**
	CID#:		Tax Dist: **0309000000**	Review/Date:	
	DBA:		Plat Page:	Entry Status:	**Inspected**
Rural / Residential	MLS:		Subdiv: **NONE**		

Legal: A 23.42 AC IRREGULAR TRACT IN N1/2NW1/4 LESS PT PARC #35(.24) & LESS PT PARC #62(.58) 25-145-52 A-22.60

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-180	$30,000.00					$0	
AC x Rate 2						43,560.00	1.000			R-140	$15,000.00						
Subtotal						87,120.00	2.000					$45,000	0%	0%	0%	$0	$45,000
AG							16.521					$21,053	0%	0%	0%	$0	$21,100
RD						653.40	0.015					$0	0%	0%	0%	$0	$0
WW							4.065					$285	0%	0%	0%	$0	$300
Grand Total						984,499.56	22.601					$66,338					$66,400

	Street	Utilities	Zoning	Land Use
Acre X Rate	None	None	Not Applicable	Not Applicable
AG	None	None	Not Applicable	Agricultural
RD	None	None	Not Applicable	Road
WW	None	None	Not Applicable	Waterway

Sales				Building Permits					Values				
Date	$ Amount	NUTC	Recording	Date	Number	Tag	$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2026
07/06/2002	$60,000	D000	157570	1/1/2016		C	$0	Misc	Land	$66,400	$0	$0	$79,900
12/28/2001	$0	D008	156049						Dwlg	$116,400	$0	$0	$116,400
									Impr		$0	$0	
									Total	$182,800	$0	$0	$196,300

Res. Structure

Occ. Code	101
Occ. Descr.	Single-Family / Owner Occupied
Year Built	1920
EFA / EFYr	106 / 1920
Arch. Dsgn	N/A
Style	1 1/2 Story Frame
AreaSF/TLA	742 / 1,425
GLA 1st/2nd	906 / 519
Grade	4
Grade Mult.	1.100
Condition	A NML
Phy-Depr.%	30%
Basement	Full
No Bsmt Flr.	0
Heat	Elec - Basebd
AC	No
Attic	None

Finish

Ttl Rooms Above #	9	Bedrooms Above #	4
Ttl Rooms Below #	0	Bedrooms Below #	0

Foundation	Conc
Exterior Walls	Stl
Roof	Mtl / Gable
Interior Finish	Drwl
Flooring	Carpet

Non-base Heating

Floor/Wall #	0
Pipeless #	0
Hand Fired (Y/N)	No
Space Heat #	0

Fireplace

Appliances

Range Unit	Built-In Vacuums
Oven - Single	Intercom System
Oven - Double	BI Stereo(SpkrsOnly)
Dishwasher	
Microwave	
Trash Compactor	
Jennair	
Security System	

Plumbing

Standard Bath - 3 Fixt	1
Shower Stall Bath -3 Fixt	
Toilet Room (1/2 Bath)	1
Lavatory	
Water Closet	
Sink	
Shower Stall/Tub	
Mtl St Sh Bath	
Mtl Stall Shower	
Wet Bar	
Cust Bath - 3 Fixt	
Custom Tub	
No Hot Water Tank	
No Plumbing	
Sewer & Water Only	
Water Only w/Sink	
Hot Tub	
Bidet	
Fbgls Service Sink	
Urinal	
Sauna	
Cust Bath - 4 Fixt	
Cust Tile Full Bath	
Cust Tile SS Bath	
Cust Bath - 5 Fixt	
Cust Tile Shower/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	

Addition

Addition	1 of 1
Year Built	1920
EFA	106
EFA Year	1920
Style	1 Sty Fr.
Area (SF)	164
Condition	Above Normal
Phy-Depr.%	30.00
Bsmt (SF)	
NoBsmt Flr(SF)	
2nd Flr Adj.	No
Heat	Elec - Basebd
AC	No
Attic (SF)	

Obsolescence

Functional %	15%
External %	0%
Other %	0%

Condition

None

None

None

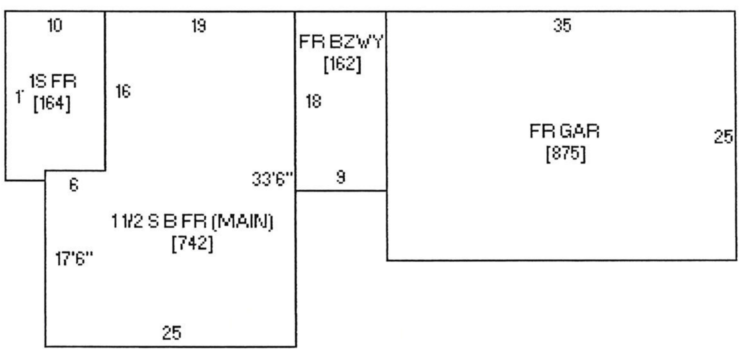
Garage

Garage	1 of 1
Year Built	1920
EFA	106
EFF Year	1920
Style	Att Fr.
W X L	0' X 0'
Area (SF)	875
No Flr Adj.	No
Grade	Main Building
Condition	NML
Bsmt (SF)	
Interior Finish	<None>
Interior Finish (SF)	
Qtrs Over	None
Qtrs Over (SF)	
Qtrs AC (SF)	
%Phy/F-E-O Obs	40.00-15-0-0
Door Opnrs	
Stalls- Bsmt / Gar	

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	742 SF	$137,170										
		Base Heat: Elec - Basebd												
	#1	Porch: 1S Frame Enclosed	162 SF	$9,150										
		Plumbing	2	$5,500										
		Sub Total		**$151,820**	1.100	$167,002	1920	30.00	15	0	0	$99,366		
	Gar	Att Frame	875 SF	$27,040	1.100	$29,744	1920	40.00	15	0	0	$15,169		
	Adtn	1 Story Frame	164 SF	$12,180	1.100	$13,398	1920	30.00	15	0	0	$7,972		
		Dwelling TOTAL				**$210,144**						**$122,507**		
		Residential Building TOTAL										**$122,507**	**0.950**	**$116,400**

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2026	VAI Import 2026 file	Import	Rural	Res	$79,900	$116,400	$0	$0	$196,300
2025	VAI Import from 2025 file	Import	Rural	Res	$65,660	$104,700	$0	$0	$170,360
2024	VAI Import from 2024 file	Import	Rural	Res	$65,300	$93,450	$0	$0	$158,750
2023	VAI Import from 2023 file	Import	Rural	Res	$63,360	$89,000	$0	$0	$152,360
2022	VAI Import from 2022 file	Import	Rural	Res	$52,720	$89,000	$0	$0	$141,720
2021		Import	Rural	Res	$41,970	$88,000	$0	$0	$129,970

Outbuildings are animal use

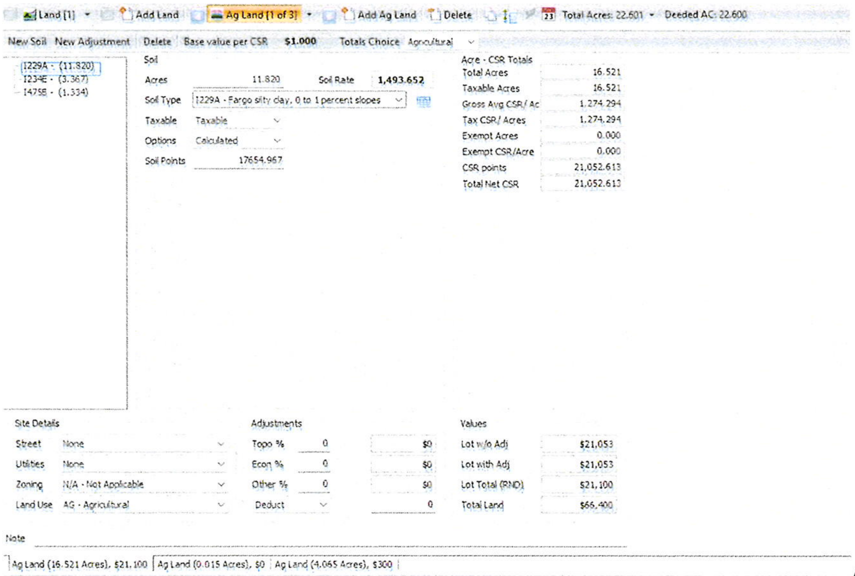


Sketch 1 of 1

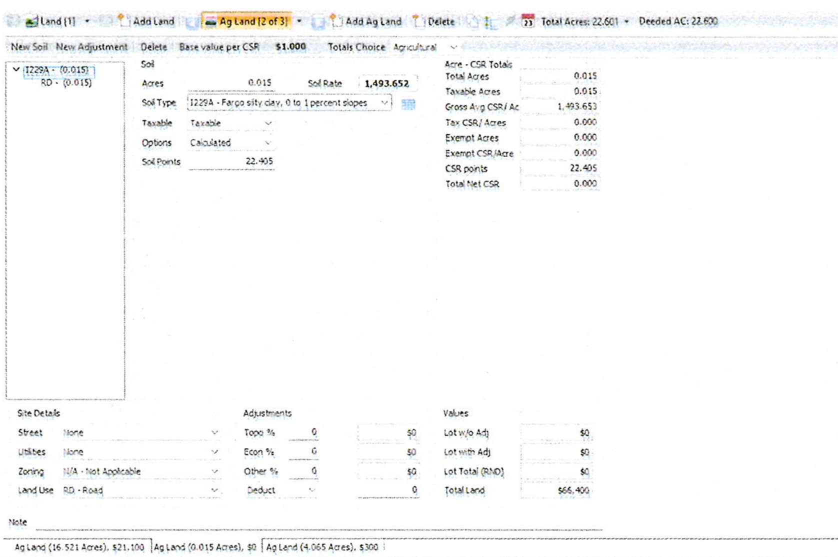

Photo 1 of 3 06/11/2025


Photo 2 of 3 06/11/2025

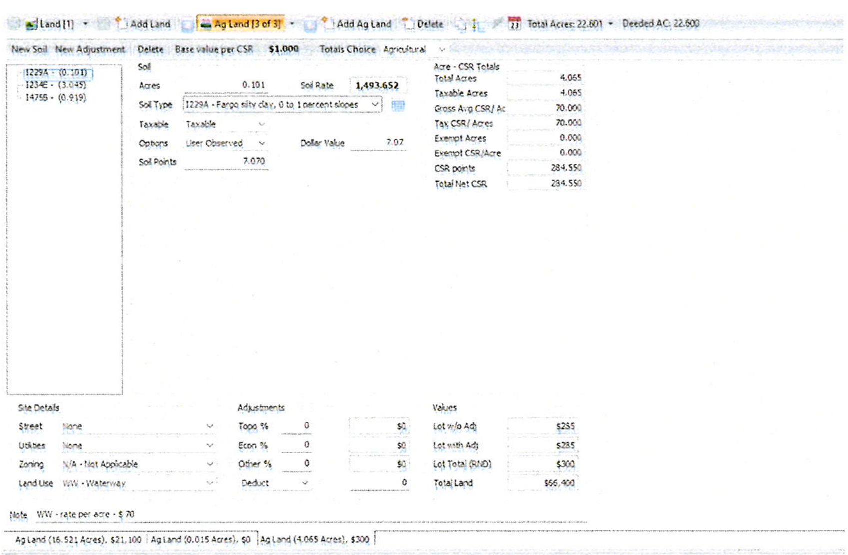

Photo 3 of 3 06/11/2025



Ag Land use



Road Use



WW use

	Koenig Property	1559 151st AVE NE	15204 4th St NE	16743 4th St NE	1251 Eagle Ave	16210 2nd St NE	751 HWY 81 NE
							
	Currently Assessed @ $182,800	Sold $145,000 in 2025	Sold $300,000 in 2025	Sold $240,000 2025	Sold $310,000 in 2025	Sold $215,000 in 2025	Sold $320,000 in 2025
Year Built	1920	1940	1938	2022	1940	1924	1920
Style	1 1/2 Story	1 1/2 Story	1 1/2 Story	1 Story studio	1 1/2 Story	1 1/2 Story	1 1/2 Story
Sq Ft (Above Ground)	1425	1387	1711	575	1583	2033	1714
Basement Y/N	Full	Half	Full	None	Full	Full	Full
Basement Finish	No	No	No	No	No	No	No
Bathrooms	1.5	1	2	1	1.5	1.5	2
Condition	Above Normal	Fair	Above Normal	Normal	Normal	Normal	Above Normal
Condition Notes:	Some work over the years, but no major remodeling. 15% extra obso added for the work needing to be done from storm	At the time of sale, house could not be occupied. Needed a good deal of work.	Basically general maintenance, maybe minor updates, mostly original	Interior finishing is minimal at time of sale - drywall was not finished	Mostly original condition, exterior showed decent wear & tear	Some things had been improved, but much of the house needed work, exterior was in poor shape. Basement had structural issues. Extra obso was added for this	Some things had been improved, but much was original condition
Garage	Oversized 2 stall attached	Low grade, 2 stall detached	2 Stall Detached	None	Low grade detached -no power doors - fair condition	Low grade 2 stall detached	2 stall Attached
Acreage	22.6	14.67	5.03	7.03	9.8	20	4.73
Outbuildings	Ag use - not valued	None	Small Barn / Shed	40x72 Steel building - no insulation/heat/concrete	Low grade steel building, 2 poor condition quonsets	Quonset - poor shape	She-Shed, Barn - fair condition
Location Notes	5% location for Township	5% location for Township	No obso	No obso	No obso	No obso	No obso
Additional Notes:	Was given waterway discounted land use even though there isn't a river through here 2 acres included as residential	6 acres as residential				8.5 acres included for residential, the remainder is ag/pasture	
Parcel #:	03-0000-00401-010	19-0000-03048-010	18-0000-02872-040	08-0000-01157-010	06-0000-00784-005	08-0000-01244-020	10-0000-01579-014