

# NELSON COUNTY TAX EQUALIZATION DEPARTMENT

Michelle Linstad, Director



210 B Ave W Suite 303  
Lakota, ND 58344

Phone Number: (701) 247-2840

Fax: (701) 247-2167

Email: [mlinstad@nd.gov](mailto:mlinstad@nd.gov)

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North Dakota Office of State Tax Commissioner  
State Board of Equalization  
State Capitol  
600 East Blvd Ave  
Bismarck, ND 58505-0599

To Whom It May Concern,

Nelson County is requesting that the State Board of Equalization refrain from decreasing our commercial property classification by 2% for 2025. The Nelson County Commission approved asking for this request on June 3, 2025.

As a county, Nelson County has been fortunate to see growth of commercial properties. In the last few years for example, substantial growth has been added from a new concrete structure at Cenex Harvest States in Lakota, valued at \$1,952,500; and a new John Deere Dealership building in Michigan, valued at \$4,161,300. Overall growth for 2025 with reassessments, totaled \$2,655,706. Last year, changes including reassessments, amounted to an increase of \$4,361,800 in commercial property.

The total value of Nelson County's commercial property this year is \$34,700,473. In order to be in compliance with the State Tax Department, we would need to lower that value by 2%. This would amount to a lowering in value by \$694,009. Our commission feels that with the new growth shown in the last several years, lowering the overall value would be counterproductive. Sales at this point penalize the county to have a substantial growth recorded. The reduction would also hurt those entities that rely on values staying the same or increasing. In order to be compliant with the State, Nelson County would only be allowed a \$1,000,000 increase in true and full value for commercial properties. We are far above that and there are already plans for new construction projects in 2026.

The sales ratio has been hard to complete yearly with the limited amount of usable sales. As a county, we find ourselves lucky to have 3 usable sales in any given year. Nelson County is required to submit 17 sales annually. Supplemental sales are used along with a large number of appraisals. The sales ratio for commercial properties is more often than not, at 100%, because of the lack of usable sales year to year and the large number of appraisals submitted.

Please consider our request to not lower Nelson County's commercial properties for 2025.

This office is available for any questions the board may have.

Sincerely,

*Michelle Linstad*

Michelle Linstad  
Nelson County Tax Director