August 4, 2021

North Dakota State Board of Equalization
600 E. Boulevard Ave. Dept 127
Bismarck, ND 58505-0599

Governor Burgum & Members of the Board:

I would like to address the appeal presented by Bruce & Joyce Hendrickson for the property they own located at 5555 Co Rd 3, Kindred, ND.

A notice of increase for 2021 was not sent to Mr. & Mrs. Hendrickson as the value change was $1,400 in true and full value and a notice was not required by law. Mr. & Mrs. Hendrickson did voice concerns at the Barrie Township equalization meeting, but these concerns were voiced before the meeting was called to order as noted in the minutes and the letters addressing concerns over Mr. Hendrickson’s behavior at the meeting. The Hendricksons were present at the Richland County Equalization meeting.

Richland County has had multiple meetings and conversations with Mr. Hendrickson since 2018. Mr. Hendrickson has been provided all documentation that he has requested. Mr. Hendrickson was asked to set up an appointment for a reassessment with the assessor’s office. Mr. Hendrickson has not set up such appointment after requests were made.

I am enclosing documentation as to the equalization meetings, field cards and other documents indicating request for assessment appointment as well as other correspondence.

We realize that The Hendrickson property is unique, that is why when it was first an issue in 2018 the tax director at that time gathered information from other assessors that have dealt with the same type of property and used those as comparables. At the time this was done, the Hendrickson property was valued at $38 per square foot with the range of values of comparables being $94 to $33.

I will provide more information if needed when the appeal is being reviewed. I look forward to working with the staff from the Tax Commissioner’s office.

Respectfully,

[Signature]

Melissa Brown
Richland County Director of Equalization
## Richland County
### Visual PAMSPro Property Valuation Worksheet

<table>
<thead>
<tr>
<th>Parcel Number:</th>
<th>04000001046.200</th>
<th>Township:</th>
<th>04-BARRE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Property Information</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td>HENDRICKSON, BRUCE A &amp; 5555 CO RD 3</td>
<td>Property Class</td>
<td>Residential</td>
</tr>
<tr>
<td>City</td>
<td>KINDRED</td>
<td>Neighborhood</td>
<td>04-BARRE</td>
</tr>
<tr>
<td>State</td>
<td>ND</td>
<td>Zipcode</td>
<td>58051</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Type of Use</td>
<td>Single Family</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Story Descr</td>
<td>1.00 Story</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Model Name</td>
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<tr>
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<tr>
<td>Total Building Sq. Ft.</td>
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</table>

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Calculation</td>
<td>2,640.00</td>
<td>75.00</td>
<td>$198,000.00</td>
</tr>
<tr>
<td>Patio-Floor Only -Additive</td>
<td>884.00</td>
<td>4.00</td>
<td>$3,536.00</td>
</tr>
<tr>
<td>Garage-Over 1800 -Additive</td>
<td>2,652.00</td>
<td>23.00</td>
<td>$60,996.00</td>
</tr>
<tr>
<td>Basement Finished - 50% -Additive</td>
<td>1,960.00</td>
<td>16.00</td>
<td>$31,360.00</td>
</tr>
<tr>
<td>Plumbing</td>
<td>6.00</td>
<td>550.00</td>
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<tr>
<td>Fireplace: Gas</td>
<td>2.00</td>
<td>1,000.00</td>
<td>$2,000.00</td>
</tr>
<tr>
<td><strong>Subtotal Cost + or - Adjustments:</strong></td>
<td></td>
<td></td>
<td><strong>$299,192.00</strong></td>
</tr>
<tr>
<td>Partial Basement</td>
<td>1,960.00</td>
<td>24.00</td>
<td>$47,040.00</td>
</tr>
<tr>
<td>Enclosed Frame Porch</td>
<td>52.00</td>
<td>33.00</td>
<td>$1,716.00</td>
</tr>
<tr>
<td><strong>Subtotal Cost + or - Adjustments:</strong></td>
<td></td>
<td></td>
<td><strong>$48,756.00</strong></td>
</tr>
</tbody>
</table>

| **Subtotal Cost + or - Adjustments:** | | | **$0.00** |

| **Subtotal Building & All Improvements:** | | | **$347,948.00** |

<table>
<thead>
<tr>
<th><strong>Multipliers</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost = 1.3600 X Local = 1.0000 X Neighborhood = 1.0000 X Subdivision = 1.0000 X</td>
<td>$347,948.00</td>
<td>=</td>
<td><strong>$473,209.28</strong></td>
</tr>
<tr>
<td>Depreciation</td>
<td>1.00</td>
<td>0.61</td>
<td>$-209,105.65</td>
</tr>
<tr>
<td>Building Characteristics Depreciation</td>
<td>1.00</td>
<td>-34,720.28</td>
<td>$-47,219.58</td>
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<tr>
<td><strong>Subtotal Depreciation:</strong></td>
<td></td>
<td></td>
<td><strong>$-256,325.23</strong></td>
</tr>
</tbody>
</table>

| Land 1st Acre | 1.00 | 22,300.00 | $22,300.00 |
| Land 2-5 Acres | 1.00 | 13,400.00 | $13,400.00 |
| **Subtotal Land:** | | | **$35,700.00** |

| **Assess Level** | 1.0000 |
| **Final Indicated Value:** | **$252,584.04** |

<table>
<thead>
<tr>
<th>Unimproved Land</th>
<th>Improved Land</th>
<th>Other Building</th>
<th>Building</th>
<th>Total</th>
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<tr>
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<td>22,300.00</td>
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<td>Market</td>
<td>13,400.00</td>
<td>22,300.00</td>
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<td>216,884.04</td>
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</tbody>
</table>

Derived using the Cost Approach on 01/26/2021 at 10:09:37
Richland County

Property Record Card

Parcel Number: 04000001046.200

Property Information
- Address: HENDRICKSON, BRUCE A & JOYCE M
  - 5550 CO RD 3
- City: KINDRED
- Township: 04-BARRIE
- Property Class: Residential
- Property Year: 1930
- Property Age: 90
- State: ND
- Zipcode: 58051

Tax Information
- Bill Name: HENDRICKSON, BRUCE A & JOYCE M
- Bill Address: 5550 CO RD 3
- Tax Rate: 0.000000
- Tax Year: 2008
- Tax Code
- Tax Amount: 0.00
- State: ND
- Zipcode: 58051

Parcel Information
- Block: Section 12
- Neighborhood Code: 04-BAR
- Old PIN
- Lot: 136-51
- Property Status: Inactive
- Exemptions: No
- Date: / / 
- 2 Year: Yes
- 5 Year: No
- 3 Year: No
- Disabled: No

Lot Information
- Type: Regular
- Zoning: Dimension A
- Dimension B
- Acres: 2.00
- Square Feet: 0.00

Legal Description:
- COM NECK SE1/4 12 136 51 S1119 POB: S14.50; W16.5;2014.50; E1417.0;POB

Property Comments:
- 2014: 7% INCREASE COUNTY WIDE ON LAND AND STRUCTURES.

General Building Information
- Type of Use: Single Family
- Model Name: 1S
- Classification
- Year Built: 1930
- Perimeter: 0.00
- Height: 0
- Total Rooms: 11
- Bedrooms: 3
- Foundation: Concrete Block
- Story Height: 0.00
- Story Descr: 1.00 Story
- Story Comments
- Total Ground Sq. Ft.: 2640
- Total Building Sq. Ft.: 3422

Exterior Wall Information
- Frame X Stucco
- Steel X Brick
- Block X Stone
- Ext. Wall Comments:

Roof Type Information
- Flat: Gable X Hip
- Gambrel: Mansard
- Canopy
- Other: Nail

Deck Information
- Deck: Railing
- Dimension A: 0
- Dimension B: 0
- Deck Comments:

Porch Information
- OFF: 0
- OMP: 0
- EFP: 52
- EMP: 0
- Dry Wall
- Plaster X Wood
- Other

Floor Finish Information
- Tile X S. Wood
- Vinyl X H. Wood
- X Carpet X Marble
- Other

Flooring Comments:

Ceiling Information
- Vaulted
- Cathedral
- Coffler
- Tray
- Gambrel
- Suspended
- Metal
- Insulated Metal
- Other

Ceiling Comments:

Plumbing Information
- Type: Total
- 3 Fixture Baths X 2
- 2 Fixture Baths
- Single Fixture
- Garage Information
- Garage Size
- Type

Heating/AC Information
- Stove
- Gas X
- Electric X
- Steam
- Hot Water
- Other

Site Improvement Information
- Black Top
- Fencing
- Concrete
- Green Belts
- Loading Dock Information
- Loading Dock
- Total Loading Docks
- Total Overhead Doors

Artic Information
- Finished Sq. Feet
- Unfinished Sq. Feet

Spa
- 1 Car X
- 2 Car Attached X
- 3 Car Brick
- 4 Car or More X Frame

Sauna
- 2 Car

Sprinkler - Wet
- Central Air

Sprinkler - Dry
- Other X
## Richland County Property Record Card

**Parcel Number:** 04000001046.200

**Township:** 04-BARRE

### Property Information

<table>
<thead>
<tr>
<th>Property Class</th>
<th>Residential</th>
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<tbody>
<tr>
<td>Property Year</td>
<td>1930</td>
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<tr>
<td>Property Age</td>
<td>90</td>
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</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>HENDRICKSON, BRUCE A &amp;</th>
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</thead>
<tbody>
<tr>
<td>5555 CO RD 3</td>
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<tr>
<td>City</td>
<td>KINDRED</td>
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### Tax Information

<table>
<thead>
<tr>
<th>Bill Name</th>
<th>HENDRICKSON, BRUCE A &amp; JOYCE M</th>
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</thead>
<tbody>
<tr>
<td>Bill Address</td>
<td>5555 CO RD 3</td>
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<tr>
<td>City</td>
<td>KINDRED</td>
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<td>Tax Rate</td>
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<tr>
<td>Tax Year</td>
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<tr>
<td>Tax Code</td>
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<tr>
<td>Tax Amount</td>
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<tr>
<td>State</td>
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### Parcel Information

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<th>Block</th>
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<td>Section</td>
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<tr>
<td>Range</td>
<td>136-51</td>
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<tr>
<td>Neighborhood</td>
<td>04-B</td>
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<td>Old PIN</td>
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</tr>
<tr>
<td>Property Status</td>
<td>Inactive</td>
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<tr>
<td>Exemptions</td>
<td>No</td>
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<tr>
<td>2 Year</td>
<td>Yes</td>
</tr>
<tr>
<td>5 Year</td>
<td>No</td>
</tr>
<tr>
<td>3 Year</td>
<td>No</td>
</tr>
<tr>
<td>Disabled</td>
<td>No</td>
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</table>

### Lot Information

<table>
<thead>
<tr>
<th>Type</th>
<th>Regular</th>
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</thead>
<tbody>
<tr>
<td>Zoning</td>
<td>Dimension A</td>
</tr>
<tr>
<td>Dimension A</td>
<td>0.00</td>
</tr>
<tr>
<td>Dimension B</td>
<td>0.00</td>
</tr>
<tr>
<td>Acres</td>
<td>2.00</td>
</tr>
<tr>
<td>Square Feet</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Legal Description

| Legal Description | COM NECK SE1/4 12 136 51 S111P POB: S214.50; W417.5; N214.50; E417.5; POB |

### Property Comments

| Property Comments | 2014: 7% INCREASE COUNTY WIDE ON LAND AND STRUCTURES |

### Plumbing Information

**Plumbing Comments:** 3-3 fixture baths

### Garage Information

**Garage Comments:** Electric off peak with gas backup

### Heating/AC Information

**Heating/AC Comments:** did not place value on loft in both garages, used for storage

### Site Improvement Comments

**Site Improvement Comments:**

### Building Characteristics

#### User Defined Building Characteristics

<table>
<thead>
<tr>
<th>Feature</th>
<th>Value</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Patio-Floor Only</td>
<td>Additive</td>
<td>884.00</td>
</tr>
<tr>
<td>Basement Finished - 50%</td>
<td>Additive</td>
<td>1,960.00</td>
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</table>
# Richland County
## Visual PAMSPro Property Valuation Worksheet

<table>
<thead>
<tr>
<th>Parcel Number: 04000001046.200</th>
<th>Township: 04-BARIE</th>
</tr>
</thead>
</table>

### Property Information

<table>
<thead>
<tr>
<th>Address</th>
<th>Property Class</th>
<th>Effective Age</th>
<th>Building Quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>HENDRICKSON, BRUCE A &amp; 5555 CO RD 3</td>
<td>Residential</td>
<td>50</td>
<td>Average</td>
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<table>
<thead>
<tr>
<th>City</th>
<th>Neighborhood</th>
<th>Year Built</th>
<th>Ground Sq. Ft.</th>
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<tr>
<td>KINDRED</td>
<td>04-BARIE</td>
<td>1950</td>
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<tr>
<td>ND</td>
<td>58051</td>
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### Item Description

<table>
<thead>
<tr>
<th>Base Calculation</th>
<th>Quantity</th>
<th>Cost</th>
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<td>2,640.00</td>
<td>75.00</td>
<td>$198,000.00</td>
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<td>4.00</td>
<td>$3,536.00</td>
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<tr>
<td>Fireplace: Gas</td>
<td>2.00</td>
<td>1,000.00</td>
<td>$2,000.00</td>
</tr>
</tbody>
</table>

Subtotal Cost + or - Adjustments: $299,192.00

<table>
<thead>
<tr>
<th>Partial Basement</th>
<th>Enclosed Frame Porch</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,960.00</td>
<td>52.00</td>
</tr>
</tbody>
</table>

Subtotal Cost + or - Adjustments: $48,756.00

Subtotal Building & All Improvements: $347,948.00

### Multipliers

<table>
<thead>
<tr>
<th>Multiplier Description</th>
<th>Cost</th>
<th>Local</th>
<th>Neighborhood</th>
<th>Subdivision</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.3600 X Local = 1.0000 X Neighborhood = 1.0000 X Subdivision = 1.0000 X</td>
<td>$347,948.00</td>
<td>1.00</td>
<td>0.61</td>
<td>0.00</td>
<td>$473,209.28</td>
</tr>
</tbody>
</table>

| Depreciation Building Characteristics Depreciation | 1.00 | -33,080.68 | $44,989.72 |

Subtotal Depreciation: $-254,095.38

<table>
<thead>
<tr>
<th>Land 1st Acre</th>
<th>Land 2-5 Acres</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Subtotal Land: $32,450.00

### Assess Level

1.0000

Final Indicated Value: $251,563.90

---

Assess 12,200.00 20,250.00 0.00 219,113.90 251,563.90
Market 12,200.00 20,250.00 0.00 219,113.90 251,563.90

derived using the cost approach on 06/07/2019 at 10:35:45
The Richland County Board of Commissioners met as the Board of County Equalization at 10:00 A.M. on June 1, 2021 with Commissioners Sid Berg, Nathan Berseth, Tim Campbell, Rollie Ehler and Perry Miller. County Staff joining the meeting were Administration Personnel Fossum and DelVal; State’s Attorney Kummer; Tax Director Brown; and Assessors Matejcek, Romereim and Score. A listing of visitors is attached.

The meeting was called to order at 10:00 A.M.

CITIES

CARLA BROADLAND - CITY OF WAHPETON - Broadland distributed and highlighted several areas of the City of Wahpeton Annual Report. Broadland reported no one attended the local meeting however several letters were received. Following presentation a motion was made by Berseth and seconded by Miller to approve the City of Wahpeton report. Vote was unanimous.

ANGIE EVANS - CITY OF HANKINSON - Evans distributed and highlighted several areas of the Hankinson City Report. Evans reported no one attended the local meeting. Following presentation a motion was made by Berseth and seconded by Berg to approve the City of Hankinson report. Vote was unanimous.

JUDY GARTNER - WALCOTT - Gartner reported she received a notice of increase for a four-plex in Walcott. The increase was 82%. Gartner questioned what she was getting for those taxes as there were no paved roads, services, policing etc. Gartner stated she could not argue the assessed value as the property was assessed at almost the value that she paid for the property last December.

Berseth gave a brief explanation of the Tax Breakdown and informed Gartner that taxes should be discussed when mills and budgets are being discussed by the various taxing entities(school districts, county, park districts, fire districts etc.); the focus for today is the Assessed Value of Property. Fossum added that the Budget Hearing Schedules for the various taxing entities are printed on the Estimate of Taxes that are mailed to taxpayers.
COUNTY TAX DIRECTOR BROWN
Brown introduced the Assessing Staff and reported the following:
- the County assesses 12 Cities and 35 Townships

Residential Property
- In 2020 there were 90 residential sales for the County. The median average was 92 and is within the tolerance level for the state
- the cities (excluding Wahpeton) had 42 sales and the median was 91.5%
- the townships had 48 sales with a median of 91.70%
- this year residential land was increased 10%
- there are 22 homes coming off the 2 year exemption for new construction

Brown reported on the Colfax City decision at their local Meeting for BLB properties. She requested the Commission override the City decision to pro-rate BLB properties and place the value at $.40 per square ft. A motion was made by Ehler and seconded by Miller to place the value for BLB properties at $.40 per square foot. Berseth abstained from Voting. Berg voted NO and the motion passed 3 to 1.

Commercial Property - the median for commercial properties and vacant lots is 82.1%, this year a mass reassessment of commercial properties was done (excluding Hankinson)

- there are four businesses coming off exemption in 2021

Homestead Credit - 256 applicants qualified for the Homestead Credit program and the County will be reimbursed by the State in the amount of $185,237.65

Disabled Veterans Credit - We had 106 applicants that qualified for the credit and will be reimbursed by the State in the amount of $124,604.75. A bill passed legislature in 2021 which raised the maximum credit allowed to $8,100 of taxable value. The bill takes effect for the tax year 2021.

Mobile Homes - We assessed 231 mobile homes and generated a total of $212,290 in taxable value.

A motion was made by Berg and seconded by Miller to approve the City Equalization Report as presented. Vote was unanimous.
TOWNSHIPS

BRUCE HENDRICKSON - Hendrickson reported issues with purchasing a church and turning it into a home stating he can’t get insurance or a loan on the property. He has requested photos from the Assessors Office and received a letter from the County that there may be additional charges for records. Hendrickson expressed concerns with his taxes and stated he was going to the State with issues.

Bersetth reminded Hendrickson that the meeting today is to discuss valuations not Taxes.

Chairman Campbell stopped the meeting several times and informed Hendrickson that he was out of Order.

Bersetth asked Tax Director Brown what action the Township took at their local meeting - Brown replied the Township approved the report at the local meeting.

JACQUELINE GIKA and GABE BEVRE - Bevre reported his mother Jacqueline Gira is no longer considered farm exempt. Bevre and his mother live at the same address and swapped homes so she didn’t actually move or change addresses; he stated the home she is currently in is a detached extension divided by a sidewalk; it is all one parcel and they share the same address.

Tax Director Brown stated the law for the farm exemption is you must live in the residence at the time of retirement; there were two new homes built there and Jacqueline received the farm exemption on the new home built in 2012 but she has now moved to the other unit.

Fossum suggested the Commission follow what the Township did and further research could be done to see if there may be an Attorney General’s opinion and the opportunity for Abatement.
COUNTY TAX DIRECTOR BROWN
Brown reported the following:

Agriculture Land - ag-land values do not need to be adjusted

Soils Committee - the Soils Committee has not met this year

Farm Exemptions - there are ten new applicants that will receive the exemption

A motion was made by Berseth and seconded by Ehlert to approve the 2021 Assessments as presented. Vote was unanimous.

The meeting adjourned at 11:40 A.M.

ATTEST:  
Sandy Fassum  
Auditor/Administrator

CHAIRPERSON
Tim Campbell
Board of Richland County Commissioners
<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earl Goodland</td>
<td>90 2nd Ave North</td>
</tr>
<tr>
<td>Judy Hartner</td>
<td>446 14 Ave SE Walscott</td>
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<tr>
<td>Richard Sire</td>
<td>Assessing Office</td>
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<td>Wendy Muttejek</td>
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<td>Barn Amoroso</td>
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<td>Melissa Bell</td>
<td>Assessing Office</td>
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<tr>
<td>Brian Sorensen</td>
<td>Moores Engineering</td>
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<tr>
<td>Brian Gregor</td>
<td>Barrie Township</td>
</tr>
<tr>
<td>Gabriel Rice</td>
<td>9475 167 Ave SE, Lankton</td>
</tr>
<tr>
<td>Jacqueline Ginn</td>
<td>9475 167 Ave SE + Flenkins</td>
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<tr>
<td>Joyce M Hendrickson</td>
<td>5555 CR Rd 3, Kindred ND</td>
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<tr>
<td>Bruce A. Hendrickson</td>
<td>5555 CR Rd 3, Kindred ND</td>
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Barrie Township Assessors Meeting
April 22, 2021 7PM
Kindred City Hall
Attendees - Bruce Hendrickson, Joyce Hendrickson, Rick Score, Brian Gregor, Barry Olson and Rachel Brag.

Bruce Hendrickson brought up his property valuation, taxation, etc. Discussion followed about prior actions in regards to his concerns. It was acknowledged that he and Joyce were present at the meeting and he needs to follow the procedures in place to discuss his concerns. Rick talked about prior contact with Bruce in regards to visiting the property for assessment. Brian Gregor asked Bruce to stop calling Rick a liar and said that it was not appropriate at township meetings to talk to others in that manner. Bruce and Joyce left after approximately 30 minutes of discussion. Rick asked that a Barrie Township supervisor attend a meeting at the Richland County Courthouse on June 1 at 11AM. This meeting is the next step in the procedure for Hendricksons to contest their property assessment. Brain said he would be in attendance.

Brian Gregor called the meeting to order. Supervisors present were Brian Gregor, Barry Olson, Rachel Brag/clerk, Rick Score, Richland County Assessor.

Rick Score presented and discussed the following items:
• North Dakota Property Tax System
• Richland County Taxable Valuation - Barrie Township @ $1,660,473.00, 1mill=$1,660
• Township mill levies - Barrie at 24 mills
• Commercial Taxable Valuation
• Combined Levy Totals
• 2021 Fact Sheet Richland County
• Agriculture value per ace for the 2021 assessment - from Ag Econ department at NDSU and FSA office
• Residentials 2021 Barrie Township - Barry made a motion to approve residential assessments, Brian 2nd the motion.
• Mobile Homes in Barrie township - Brian made a motion to approve mobile home report, Barry 2nd the motion.
• Commercial in Barrie township - Barry made a motion to accept the commercial report, Brian 2nd the motion.
• 2021 Farm Exempt Residence - Farmer must have 66% of income from farming. Tax records must be brought to court house for application. Barry made a motion to accept the report, Brian 2nd the motion.
Brian made a motion to adjourn the meeting, Barry 2nd the motion. Meeting adjourned.

Rachel Brag/clerk
7:00  Business TV  4-22-21

Meeting

Bruce Henderson
Joyce M. Hendrikson
Barry Olson
Brian J. Sym
Rachel Bryg
Bob Core
To: Sandy Fossum - Director of Tax Equalization

From: Brian Gregor – Barrie Township Supervisor

Date: April 23, 2021

RE: Barrie Township Assessors Meeting Concern

I am writing about my concern on Bruce Hendrickson’s behavior at the Barrie Township Assessors Meeting on April 22nd, 2021.

I arrived about 5 minutes before the meeting was scheduled to start. The situation was already escalating. Bruce Hendrickson was repeatedly accusing Rick Score of lying and hiding information. Mr. Score was calm and rational. His responses were professional, using words that seemed carefully chosen. Mr. Hendrickson continued to escalate and became more erratic. He continued to repeatedly accuse Mr. Score of lying and hiding information. I do not remember his exact words, but Mr. Hendrickson began making references to ‘eternity’ and ‘all of us going there sometime’. Eventually, I was partially able to redirect Mr. Hendrickson. The whole incident lasted approximately 30 minutes.

I have over 24 years of experience managing people, often dealing with people passionate about their work, in stressful situations. If someone had spoken to me in the manner that Bruce Hendrickson spoke to Mr. Score, I would have immediately reported it to HR and expected action.

His tone, words and physical behavior had and leave me concerned.

Sincerely,

Brian L Gregor
April 23, 2021

Barrie Township Equalization meeting on April 22, 2021, 7:00 PM Kindred City Hall.

People Present

Bruce A Hendrickson – Barrie Township Resident
Joyce M. Hendrickson – Barrie Township Resident
Barry Olson – Barrie Township Supervisor
Brian Gregor – Barrie Township Supervisor
Rachel Brag – Barrie Township Clerk/Treasure
Rick Score – Richland County Assessor

Bruce Hendrickson started out the meeting, before it was called to order, stating that because he cannot get a mortgage on his residence or get it insured, that his house should not be taxed for is has no value. I asked Joyce if they had gotten an appraisal, and her response was four years ago. Mr. Hendrickson escalated the situation and went on to say that he has done a great favor to the Township for improving what was once a church into a home. Mr. Hendrickson went on to make claims that I lied to him because he did not receive documents that I was suppose too send him. Mr. Hendrickson claimed I had lied when asked if he was intentionally locked out of the April 6, 2018 equalization meeting. We all were locked out due to the door into Kindred City Hall was still locked. Mr. Hendrickson went on to claim I had taken pictures, of the mold, inside of his house. That I lied when I said I did not take any pictures inside his house. Brian Gregor chimed in and told Mr. Hendrickson to stop calling me a liar and that this meeting is for property equalization. With that, Mr. Hendrickson went on to say, “Rick you are a funny man and one day we will meet in eternity for judgement.” With that, Mr. Hendrickson and Joyce left the meeting. Length of discussion about 25 minutes.

Rick Score
Richland County Assessor
March 3, 2020

Bruce Hendrickson
5555 County Road 3
Kindred ND 58051

Dear Mr. Hendrickson:

It has come to our attention that you have spent a significant amount of time on the phone and in meetings with Richland County employees. Although no new issues are being addressed, you continue to want to discuss things that, from our perspective, have been addressed and readdressed at length.

As a Commission, we feel that our employees have thoroughly covered these issues with you: your property valuation, the documents the county has available to you, and your property’s history on the tax roll.

Moving forward, we are asking that:

1. Any requests for more information or documents be made in writing and addressed to Leslie Hage, Richland County Auditor, 418 2nd Avenue North, Wahpeton, North Dakota, 58075; or emailed to Leslie Hage at: lhage@co.richland.nd.us

   Please note that all documents have previously been produced to you. In light of this, if you continue to request them, we will start asking for payment as allowed by North Dakota Century Code for document production under the open records law.

2. If you have questions about open records or open meeting issues, please call the Attorney General’s Office at: (701) 328-2210.

3. If you want to address the County Commission at a meeting, please call Mary DelVal for Commission dates and she will put you on the agenda. We ask that you please limit this discussion with Ms. DelVal to only scheduling a time to meet with the County Commission. Her phone number is (701) 642-7700.
4. This letter does not apply to appealing your property valuation. You MUST comply with state law on this issue and attend your township equalization meeting and then attend the county equalization meeting. These dates, for both township and county, are published. At this time the Barrie Township meeting is scheduled for 7pm on April 22, 2020 at Kindred City Hall.

5. If you believe that there is more that can be done that the County is not doing, perhaps you need to hire an attorney to assist you at this time. If you hire an attorney, please have your attorney contact us on your behalf so all parties can participate in addressing your issues legally.

In sum, please make all future requests in writing as described above. Moving forward this is the best way to ensure that your requests and our responses are documented and this should also save you and the county’s employees significant time.

Sincerely,

Tim Campbell
Richland County Commission
Vice-Chairman

cc: Megan Kummer
Richland County State’s Attorney
February 19, 2020

Mr. Bruce Hendrickson
5555 Co Rd 3
Kindred, ND 58051

RE: Response to Telephone Call from February 13, 2020

Dear Mr. Hendrickson:

You called my office last week to follow up on a meeting between you, Leslie Hage and myself. It had been some time since we met so I had to refresh my recollection about what occurred at that meeting and where we left things.

I reviewed the information I have from our last meeting. The meeting between the three of us took us over to the Assessor’s Office, and then involved Rick Score. This meeting took place on May 7, 2019.

At that meeting several things were discussed, but the crux of the meeting was for us to find out what you were really looking for from the County. The first thing you addressed was Sandy Fossum’s continued employment with the County. Ms. Hage and I informed you that her employment was a County Commission issue and if you wanted to address them to advocate for her removal from her position you would need to take it up at a Commission meeting. The day we met was 2 weeks before the next Commission date and we asked if you’d like to be put on the agenda and you declined, saying you wanted to talk with your wife first and you would get back to us. We explained that you would just need to call Leslie’s office if you wanted to make that request in the future.

The second thing we addressed was with regard to documents. The County has sent you what we have in our files in response to your requests. As I told you at the meeting, if you feel that the County has not been responsive to your requests, this would be an open records violation which would be taken up with the Attorney General. Again, at the meeting last May 2019, you indicated that you wanted to meet with someone from the Attorney General’s office before deciding how you wanted to move forward on that issue. We agreed we would wait to hear back from you about how you wanted to move forward.
Finally, you brought up the valuation of your property and that you did not believe the Assessor's Office knows about the conditions of your home. We informed you that in order for the Assessor's Office to consider the conditions of your home in assessing value we would need to document the conditions ourselves for our files and records; we cannot accept your pictures or visuals. Rick Score offered to have someone come out as soon as the very next day, but you declined stating that you wanted to discuss things with the Attorney General's Office first. Again, we confirmed you would be in touch with us when you wanted someone to come out and document the conditions at your property.

We concluded the meeting by again confirming that no action would be taken by the County to put you on the agenda for the Commission, set up a time for Rick Score to come take more pictures, or do anything with regard to our meeting until we heard back from you as to where you wanted to go on these issues. To my knowledge I am the first person to hear back from you since May of 2019.

Sincerely yours,

Megan E. Kummer
State's Attorney

MEK:irm
January 17, 2019

Bruce & Joyce Hendrickson
5555 County Road 3
Kindred, ND 58051

RE: Appointment Request
Parcel Number: 04-0000-01046.200

Dear Mr. & Mrs. Hendrickson:

I am requesting an appointment for purposes of reassessment of your property located at 5555 County Road 3 in Kindred, North Dakota. Please contact me at your earliest convenience at (701) 642-7828.

Thank you.

Sincerely,

Nancy Olson
Assessor
Richland County
01/23/2019, 8:15 AM, Bruce Hendrickson called me. He stated he had received my letter asking for an appointment to do a reassessment of his property. He stated that he and his family were in prayer about this and the timing was wrong. He said he would be sending me a letter stating he did not want a reassessment at this time. He stated he had several questions that he wanted answered and that he was working with Leslie (Hage) to get answers to his questions. Bruce stated he understood that Leslie (Hage) had requested we initiate a reassessment appointment. He also stated that he was working with Tim Campbell (Commissioner) who told him to do this this way. Bruce Hendrickson stated that he needed to document everything and if I preferred email, he could do that too. I told him a letter was just fine. Bruce stated he had 24 pictures of damages he wanted to give me that showed things like what the flood had done to his septic system by causing it to collapse. He said he had other damage he wanted to point out to me and wanted to make sure I had pictures to remember those damages.

Bruce then went into a discussion about when he purchased the church to make it into a house, he had contacted Larry Osborne to get a pre-build assessment concerning building a garage and that Larry had told him he was the first person to ask for that. Bruce stated he wanted to know upfront how building a garage would affect his taxes and that is why he requested Larry to do a prebuild assessment. Bruce stated that all he had worked on with Larry seemed now to no longer be valid so he had learned that he needed to document everything.

Bruce also stated that he has had trouble getting a mortgage and insurance and that those things should be taken into consideration on valuation.

Bruce wanted to know if I had been at his county appeal hearing. I told him I had been to at least a portion of it.

The conversation ended with Bruce again telling me he was sending me a letter. I asked him if his intention was that at this time he did not want a reassessment, and he stated no, he did not want a reassessment at this time until his questions posed to Leslie (Hage) had been answered. He stated his understanding was that Leslie (Hage) would be out of the office for the next two weeks. I asked him if I could call him at (701) 353-9892 if I had questions once I received his letter, and he stated yes, but the letter he is sending me says that he received my letter about reassessment. He didn’t think I would have any questions once I read his letter.

Nancy Olson
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 in regard to 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 5, 2021**. Please provide one questionnaire per property. Please email or mail any supporting documentation to: propertytax@nd.gov or Office of State Tax Commissioner Attn: Property Tax 600 E. Boulevard Ave. Bismarck, ND 58505-0599

**City/County Official Contact Information**

- **Name**: Melissa Brown - Richland County Director of Equalization
- **Address**: 418 2nd Ave N, Wahpeton, ND 58075
- **Phone number**: 701-642-7822
- **Email address**: mbrown@co.richland.nd.us

**Information for Property Referenced in Appeal**

- **Address**: 5555 Co Rd 3, Kindred, ND 58051
- **Township (If applicable)**: Barrie
- **County**: Richland
- **Parcel ID**: 04-0000-01046.200
- **Legal Description**: Pt SE1/4 12-136-51

**Answer the questions below that apply to the appeal:**

When was a notice of increase letter sent to the Appellant (check Prior to or After and the Meeting)?

- [ ] Prior to
- [ ] After

- [ ] Township/City Equalization Meeting
- [ ] County Equalization Meeting

At which meeting did the Appellant present the appeal?

- [ ] Township
- [ ] City
- [ ] County

*no notice required*

value change of $1400
true & full

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

1. All property record cards for 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