2022 State Board of Equalization

August 9, 2022
File No.: 2022-CAVALIER-LUHMANN
County or City: Cavalier County
Appellant: Dennis Luhmann
Issue: Appellant appeals parcel #10174000

Summary: Appellant believes parcel #10174000 is not platted land and that the parcel is part of his farm plant.

Notes:
Dennis Luhmann
1309 12th St.
Langdon, ND 58249

4 Aug, 2022

Property Tax Division
600 E Boulevard Ave.
Dept. 127
Bismarck, ND 58505

State Property Tax Equalization Board;

I am questioning the tax on Parcel #10174000. This parcel was used as part of my farm plant. I have 80 acres in section 36-161-62-NE, the east half of the north east quarter, 170 acres in section 5-160-61-NE, the north east quarter and 80 acres in section 8-160-61-NW, the south half of the north west quarter. I also have 16 acres in section 14-161-60-SW, of the south west quarter. While I was farming I used this parcel in question for grain and machinery storage and machinery repair.

This parcel I am questioning does not pertain to general property assessment 57-02-01 a. because it is not platted land. The township and county boards were told the land was platted. I said the parcel was not platted, but she insisted it was. They just went ahead with the recommendation of the tax director. The two boards were just making their decision on one person’s opinion without even evaluating the situation. While the county board meeting was still in session I went to the recorder’s office to make sure the land was not platted. I returned to the county meeting with that information although they had finished the equalization meeting at that point.

Thank you for considering this situation.

Sincerely,

Dennis Luhmann