

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-CASS-FARGO-LOVES TRAVEL STOPS

**Prepared By:** Property Tax Division

**County or City:** City of Fargo

**Appellant:** Loves Travel Stops & Country Stores, Inc.

**Issue:** Appeal of Commercial Property Valuation

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**Summary:** Loves Travel Stops & Country Stores, Inc., is appealing the property value of \$7,523,000 on parcel number 01-8411-00011-000, located at 3220 39<sup>th</sup> Street South, Fargo, ND.

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**Analysis:**

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**Recommendation:**

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600 E. BOULEVARD AVE., DEPT 127  
BISMARCK, ND 58505-0599

WWW.ND.GOV/TAX | TAXINFO@ND.GOV NORTH DAKOTA





**Appellant Information – State Board of Equalization**

County or City: Cass County  
 Appellant: Love’s Travel Stops & Country Stores  
 Type of Appeal: Commercial

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, 2023, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:  
[propertytax@nd.gov](mailto:propertytax@nd.gov)  
 or  
 The Office of State Tax Commissioner, Attn: Property Tax,  
 600 E Boulevard Ave., Bismarck, ND 58505-0599

***Information for Property Referenced in Appeal:***

Address: 3220 39th St S, Fargo, ND 58104  
 Township Name: Fargo  
 County: Cass  
 Parcel ID: 01-8411-00011-000  
 Legal Description:  
 \*11/20/07 SPL/FR 01-5310-00100-000 \*REPLATTED LT 1 BLK1 RDO ADDN (9/9/2008, BX-1, P-14)  
 \*9/15/08 08-107 SPL/FR 01- 5210-00051-000 & 01-5310-00101-000 \*4/5/11 #11-040 COMB PER  
 OWNER REQUEST COMB/FR 01-8411-00010-000 & 01- 8411-00020-000

***Appellant Contact Information:***

Appellant Name: Gerry Amoroso – Grant Thornton LLP  
 Address: P.O. Box 4747 Oak Brook IL 60522  
 Phone Number: 832-487-1487  
 Email Address: gerry.amoroso@us.gt.com

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

Are you the owner of the property of this appeal?  Yes  No  
 (If No, please see the Consent to Release Financial Info)

Did you receive a notice of increase letter from the city/township? (choose all that apply)

- Prior to  After Township/City Equalization Meeting
- Prior to  After County Equalization Meeting
- No Notification Received

At which meeting(s) did you appeal your assessment? (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.***

Has a recent appraisal been completed on the property?

Yes (if yes, please attach)  No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

- Factual error, that is, a data collection or clerical error.  
 Equity and uniformity claim of discriminatory level of assessment.  
 Belief that the valuation is inaccurate.  
 Exemption, classification, or assessment limitation.

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed
3. Consent to Release Financial Information, if required

#### **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](mailto: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.

## Love's Travel Stops & Country Stores

Parcel Number 01-8411-00011-000

3220 39th St S, Fargo, ND 58104

Cass County

- Property is a travel stop with 16,990 SF of improvements per PRC. 10,540 SF Loves travel stop and 6,450 SF garage.
- Property was built in 2010 on 11.57 acres.
- 2023 value = \$7,523,000 (\$442 PSF).
  - 2023 Loves Building Value: \$2,611,000 (\$247 PSF).
  - 2023 Garage Building Value: \$376,000 (\$58 PSF).
  - 2023 Land Value: \$4,536,000 (\$392,000 per acre).
- 2022 value = \$5,774,000 (\$339 PSF).
  - 2022 Loves Building Value: \$2,611,000 (\$247 PSF).
  - 2022 Garage Building Value: \$138,000 (\$21 PSF).
  - 2022 Land Value: \$3,024,000 (\$261,000 per acre).
- Market approach
  - Unadjusted national truck stop sales top end \$288 PSF.
  - Comparable land sales average \$98,000 per acre.
- Cost approach
  - Per Marshall & Swift, comparable Truck Stops are valued at \$212 PSF and Service Garages \$58 PSF.
  - Travel Stop (S Good) \$212 PSF \* 10,540 SF = \$2,234,480
  - Service Garage \$58.29 PSF \* 6,450 SF = \$375,970
  - Land \$150,000/acre (higher end of comps) \* 11.57 acre = \$1,735,500
  - **Opinion of Value: \$4,350,000 (rounded up) (\$256 PSF)**

**Comparable Truck Stop Sales**

Stamart Travel Center – 3500 12 Ave N Fargo ND

- Sold on 6/10/19 for \$8,900,000 (\$262.37 PSF)
- Property has 33,921 SF of improvements on 15.3 acres

Radco Truck Center – 4101 4 Ave S Fargo ND

- Sold on 5/20/21 for \$811,200 (\$72.67 PSF)
- Property has 11,264 SF of improvements built in 1994 on 0.98 acres

I-29 Automotive service – 3523 Main Ave Fargo ND

- Sold on 6/17/20 for \$1,000,000 (\$113.95 PSF)
- Property has 8,775 SF of improvements on 1.56 acres

**Appeal of Assessment for Year: 2023**

Name of Applicant: Alex Summers  
 Representative: Grant Thornton LLP

2023 Value	2023	\$ 7,523,000	+30%
2022 Value	2022	\$ 5,773,000	+ 6%
2021 Value	2021	\$ 5,431,700	

Applicants Requested Value(s) 2023 \$ 4,000,000 - 47%

**General Property Information**

Property Type	Convenience Store/Auto Repair		
Year Built	2010		
Land SF	503,960		
Size (SF) Truck Stop	10,540	\$ 248.31 / sf	
Size (SF) Tire Service	6,450	\$ 58.29 / sf	
Construction Costs-2010	\$ 7,052,030		



**Summary**

The applicant is requesting a reduction in value of 47%. The applicant submitted land sales and \$/sf rate from Marshall & Swift in support of their value change. After reviewing the sales submitted, trends indicated the sales were for non-comparable properties, uses and locations. The \$/sf rate submitted is for convenience stores.

After reviewing the property we confirm the occupancy of the building is Truck stop not convenience store, which offers extra amenities than does a convenience store. This confirmed use is indicative of a higher \$/sf rate. We confirm our value by the sales & cost approach. Part of the increase in value is due to a large addition onto the tire center, travel center reappraisal and land value reappraisal. Prior to these updates, there has been very few market updates to the value.

**Comparable Sales Summary**

Property Name	Address	Sales Date	Contract Sale Price	Adjusted Sale Price	Total \$ / SF
Stamart Travel Center	3500 12 Ave N	6/10/19	8,900,000	8,900,000	262.37
Radco Truck Center	4101 4 Ave S	5/20/21	811,200	818,600	72.67
I-29 Automotive Service	3523 Main Ave	6/17/20	1,000,000	1,012,000	113.95

**Competing Properties (Assessed Values) Summary**

Property Name	Address	Y	Building(SF)	Land SF	2023 T&F Value	Total \$ / SF
Flying J Travel Center	3150		34,022	520,860	9,259,200	247.05
Stamart Travel Center	3500		33,922	669,274	6,863,800	202.34
Petro Travel Center	4510 19		44,287	925,904	12,873,100	290.67

# Parcel Information

Page: 1  
 Parcel Number: 01-8411-00011-000  
 As Of: 2023  
 Date Printed: 03/30/2023 9:17 AM

# Land Information

Status: Active

Land Address: 3220 39 ST S  
 Mail Address: 15 W 6 ST STE 2400  
 FARGO ND 58104  
 TULSA OK 74119  
 Legal Owner: LOVE'S TRAVEL STOPS & COUNTRY STORES INC  
 Date Last Changed: 5/5/2022 4:38:38 PM

Addition: RDO 2nd  
 Building Group:  
 Owner Group:

Block: 1  
 Lot: 1 & 2

Additional: \*11/20/07 SPL/FR 01-5310-00100-000 \*REPLATTED LT 1 BLK1 RDO ADDN (9/9/2008, BX-1, P-14) \*9/15/08 08-107 SPL/FR 01-5210-00051-000 & 01-5310-00101-000 \*4/5/11 #11-040 COMB PER OWNER REQUEST COMB/FR 01-8411-00010-000 & 01-8411-00020-000

Miscellaneous			Land	Bldg		Width:		Depth:						
ID	Land Address	Use	Sq Ft	Sq Ft	Shape	Front	Back	1	2	Assessed	Built	Garages	Story Height	Prop Type
1	3220 39 ST S	C	503,960	10,540	1-Irregular	763	892	621	635	Local	2010			26-Convenience Store
2	3220 39 ST S	C		6,450	1-Irregular	428	433	621	635	Local	2010			12-Automobile Repair Shop

Assessment				Full Appraised			Net Appraised			Assessed		
Year	Use	Seg	Homstd	Land	Impr	Total	Land	Impr	Total	Land	Impr	Total
2022	C	1		3,024,000	2,611,000	5,635,000	3,024,000	2,611,000	5,635,000	1,512,000	1,305,500	2,817,500
2022	C	2			138,000	138,000		138,000	138,000		69,000	69,000
<b>Total:</b>				<b>3,024,000</b>	<b>2,749,000</b>	<b>5,773,000</b>	<b>3,024,000</b>	<b>2,749,000</b>	<b>5,773,000</b>	<b>1,512,000</b>	<b>1,374,500</b>	<b>2,886,500</b>
2023	C	1		4,536,000	2,611,000	7,147,000	4,536,000	2,611,000	7,147,000	2,268,000	1,305,500	3,573,500
2023	C	2			376,000	376,000		376,000	376,000		188,000	188,000
<b>Total:</b>				<b>4,536,000</b>	<b>2,987,000</b>	<b>7,523,000</b>	<b>4,536,000</b>	<b>2,987,000</b>	<b>7,523,000</b>	<b>2,268,000</b>	<b>1,493,500</b>	<b>3,761,500</b>

# Parcel Information

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## Segment 1, Commercial

Occupancy Code	% of Bldg	Class	Bldg Wall Height	Rank
580	100.00%	D	3	3
BldgSF	10540			
Number of Floors	1			
Building Shape Code	2			
Building Imprint Sq Ft	10540			

Yr Built	2010
Eff Age	9
Condition	3

Heat/Ac Type	% Bldg
611	59
617	41

Exterior Wall Code	882
Sprinkler Type	681
SF Sprinkler	10540

Elev Type	# Elev	# Stops	Elev Rank

Roof Code	6
Mezzanines	
Misc. Components	
Mall	

Building Value 2,611,000  
 Land Value \_\_\_\_\_  
 Land Sq Ftg 503,960  
 Option Code \_\_\_\_\_  
 Property Type 26  
 Misc Code \_\_\_\_\_  
 Zoning LI Location \_\_\_\_\_

Building Name 3220 39 ST S/ LOVE'S TRAVEL STOP  
 Appraiser Wayne Ham  
 Inspection Date 2/1/2021  
 Appraisal Date 2/1/2022

Pricing	% Local	% Adjust	\$ Adjust
X C			
M			
I			

Bsmt Occup Code	SF of Bsmt	Fin Type	Rank
	0		0

Additional Item Desc	Quantity	Unit Cost	Depr
ASPHALT PAVING	70644	3.00	
CONCRETE / HEAVY ASPHALT PAVING	269700	4.00	
UST: 5: 20000	100000	4.00	
TRUCK FUELING CANOPY	4000	30.00	
AUTO FULEING CANOPY	4320	30.00	
	0	0.00	
	0	0.00	
	0	0.00	
	0	0.00	
	0	0.00	

Remarks

# Parcel Information

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 Date Printed: 03/30/2023 9:17 AM

## Segment 2, Commercial

Occupancy Code	% of Bldg	Class	Bldg Wall Height	Rank
528	69.00%	S	2	2
406	31.00%	S	2	2
BldgSF	6450			
Number of Floors	1			
Building Shape Code	2			
Building Imprint Sq Ft	6450			

Yr Built	2010
Eff Age	3
Condition	4

Heat/Ac Type	% Bldg
606	37
621	63

Exterior Wall Code	917
Sprinkler Type	681
SF Sprinkler	6450

Elev Type	# Elev	# Stops	Elev Rank

Roof Code	1
Mezzanines	
Misc. Components	
Mall	

Building Value 376,000  
 Land Value \_\_\_\_\_  
 Land Sq Ftg \_\_\_\_\_  
 Option Code \_\_\_\_\_  
 Property Type 12  
 Misc Code \_\_\_\_\_  
 Zoning LI Location \_\_\_\_\_

Building Name 3220 39 ST S/TIRE SERVICE  
 Appraiser Wayne Ham  
 Inspection Date 11/22/2022  
 Appraisal Date 11/22/2022

Pricing	% Local	% Adjust	\$ Adjust
X C			
M			
I			

Bsmt Occup Code      SF of Bsmt      Fin Type      Rank

	0		0

Additional Item Desc      Quantity      Unit Cost      Depr

Additional Item Desc	Quantity	Unit Cost	Depr
STORAGE MEZZANINE (763)		4.00	

Remarks



# CALCULATOR METHOD

## TRUCK STOP RESTAURANTS (580)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	*HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
<b>C</b>	Excellent	Brick, concrete or metal and glass panels, ornamentation	Good coffee shop, retail, separate rest area, shower room	Good lighting, showers, restrooms and kitchen with good fixtures	Very good comp. H.V.A.C.	2873.96	22.24	267.00
	Good	Decorative block, tilt-up, good storefront, lobby	Full-service food seating, retail, rest and game rooms	Good electrical and plumbing, showers, full kitchen	Complete H.V.A.C.	2357.29	18.24	219.00
	Average	Concrete block, tilt-up, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage	Complete H.V.A.C.	1937.50	14.99	180.00
<b>D</b>	Excellent	Brick veneer, EIFS, metal and glass panels, ornamentation	Good coffee shop, retail, separate rest area, shower room	Good lighting, showers, restrooms and kitchen with good fixtures	Very good comp. H.V.A.C.	2777.09	21.49	258.00
	Good	Brick veneer or good siding, good storefront lobby	Full-service food seating, retail, rest and game rooms	Good electrical and plumbing, showers, full kitchen	Complete H.V.A.C.	2281.95	17.66	212.00
	Average	Stucco or siding, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage	Complete H.V.A.C.	1872.92	14.49	174.00
<b>S</b>	Good	Good metal panels, good storefront, lobby	Full-service food seating, retail, rest and game rooms	Good electrical and plumbing, showers, full kitchen	Complete H.V.A.C.	2281.95	17.66	212.00
	Average	Steel frame, metal siding, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage	Complete H.V.A.C.	1862.15	14.41	173.00

\*Adjust for heat from Page 15.

Gasoline pumps, canopies and cashier booths, see Section 64.

## DINING ATRIUMS/PLAY ROOMS (575)

<b>C</b>	Good	Decorative block, brick, mostly metal and glass	Drywall, acoustic ceiling, vinyl walls, good playroom	Good lighting and plumbing	None	1980.56	15.33	184.00
	Average	Stucco on block, tilt-up, good glass areas	Drywall, some acoustic tile, ceramic pavers, plain playroom	Adequate lighting, no plumbing	None	1216.32	9.41	113.00
	Low cost	Concrete block, tilt-up, very plain, little glass	Drywall, vinyl composition tile, plain play area shell	Minimum lighting, no plumbing	None	748.09	5.79	69.50
<b>D</b>	Good	Brick veneer, EIFS, siding, mostly metal and glass	Drywall, acoustic ceiling, vinyl walls, good playroom	Good lighting and plumbing	None	1851.39	14.33	172.00
	Average	Stucco or siding, good glass areas	Drywall, some acoustic tile, ceramic pavers, plain playroom	Adequate lighting, no plumbing	None	1087.15	8.41	101.00
	Low cost	Stucco or siding, very plain, little glass	Drywall, vinyl composition tile, plain play area shell	Minimum lighting, no plumbing	None	640.45	4.96	59.50
<b>S</b>	Excellent	Greenhouse, curved eaves, colored frame, tinted glass	Good carpet, ceramic floors, minimum work stations	Decorative lighting and ceiling fans, adequate plumbing	None	3153.82	24.41	293.00
	Very good	Shed greenhouse, tempered glass, little knee wall	Carpet, vinyl composition tile, seating alcove	Good electrical and lighting, no plumbing	None	2368.06	18.33	220.00
	Good	Steel frame, mostly metal and glass, metal panels	Drywall, acoustic ceiling, vinyl walls, good playroom	Good lighting and plumbing	None	1776.04	13.74	165.00
	Average	Steel frame, metal siding, good glass areas	Drywall, some acoustic tile, ceramic pavers, plain playroom	Adequate lighting, no plumbing	None	1011.81	7.83	94.00
	Low cost	Steel frame, metal siding, very plain, little glass	Drywall, vinyl composition tile, plain play area shell	Minimum lighting, no plumbing	None	575.87	4.46	53.50
	Cheap	Screen-netting enclosure, canopy top, light frame	Concrete floor, secure play area	Adequate illumination, no plumbing	None	325.61	2.52	30.25

**NOTES:** Heating and cooling may be connected to existing systems; for additional connections only, add \$4775.00 to \$7350.00. For separate systems, add from tables on Page 15 or 39 as appropriate. Use the total length of exterior walled sides as the perimeter in the Floor Area/Perimeter table.

### SPRINKLERS

Sprinkler systems are not included. Costs should be added from Page 40.

### EQUIPMENT

For soft modular play systems, see Section 66.

For kitchen and dining equipment, see Section 65.

### GENERAL INFORMATION

When these add-on rooms are priced separately from the main facility, the original size of seating space and finish in relation to kitchen area must be considered in the choice of the quality level of the restaurant portion for pricing purposes. See discussion on bottom of Page 17.

# CALCULATOR METHOD

## CONVENIENCE STORES (419)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
<b>A-B</b>	Average	Brick or concrete, usually part of a building	Typical chain store, acoustic tile, vinyl composition	Adequate lighting outlets, adequate plumbing	Warm and cool air (zoned)	1582.29	12.25	147.00
<b>C</b>	Excellent	Individual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package A.C.	1905.21	14.74	177.00
	Good	Brick, best block, stucco, good store front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1603.82	12.41	149.00
	Average	Brick or block, some mansard, parapet ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	1291.67	10.00	120.00
	Low cost	Minimum block or cheap brick	Painted exterior walls, minimum finish	Minimum code throughout	Space heaters	1038.72	8.04	96.50
<b>D</b>	Excellent	Individual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package A.C.	1829.86	14.16	170.00
	Good	Brick veneer or good siding, good frame and front	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1528.47	11.83	142.00
	Average	Stucco or siding, some mansard, parapet ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	1227.08	9.50	114.00
	Low cost	Stucco or siding, small front	Drywall, few partitions	Minimum code throughout	Space heaters	984.90	7.62	91.50
<b>DPOLE</b>	Low cost	Pole frame, metal, lined, small low-cost front	Minimum finish and partitions	Minimum code throughout, minimum display wiring	Space heaters	931.08	7.21	86.50
<b>S</b>	Excellent	Best metal panels, trim, good entrance	Drywall or plaster, acoustic tile, good finishes and trim	Special lighting, good fixtures and plumbing	Package A.C.	1840.63	14.24	171.00
	Good	Insulated sandwich panels, good front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1517.71	11.75	141.00
	Average	Good panels, small front, mansard, some ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	1205.56	9.33	112.00
	Low cost	Steel siding, partly finished interior	Minimum finish and partitions	Minimum code throughout	Space heaters	952.61	7.37	88.50

## MINI-MART CONVENIENCE STORES (531)

<b>C</b>	Excellent	Decorative block, brick, good glass entrance	Good drywall, acoustic tile, good pavers, limited food prep. area	Good lighting, good fixtures and plumbing, tiled restrooms	Package A.C.	2938.54	22.74	273.00
	Good	Brick, best block, stucco, good front and ornamentation	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	2497.22	19.33	232.00
	Average	Brick or block, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	2131.25	16.49	198.00
	Low cost	Minimum block, small front	Minimum finish and partitions	Minimum code throughout	Package A.C.	1819.10	14.08	169.00
<b>D</b>	Good	Brick veneer or good siding, good frame and front	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	2432.64	18.83	226.00
	Average	Stucco or siding, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	2077.43	16.08	193.00
	Low cost	Stucco or siding, small front	Minimum finish and partitions	Minimum code throughout	Package A.C.	1776.04	13.74	165.00
<b>DPOLE</b>	Low cost	Pole frame, metal, lined, low-cost sash and fascia	Minimum finish and partitions, acoustic tile, vinyl composition	Minimum code, display wiring and plumbing	Package A.C.	1743.75	13.49	162.00
<b>S†</b>	Excellent	Best metal panels, trim, good glass entrance	Good drywall, acoustic tile, good pavers, limited food prep. area	Good lighting, good fixtures and plumbing, tiled restrooms	Package A.C.	2927.78	22.66	272.00
	Good	Good enameled prefinished steel, good front, masonry trim	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	2529.52	19.58	235.00
	Average	Good panels, small front, some trim or mansard	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	2185.07	16.91	203.00
	Low cost	Metal panels, glass, lined interior	Minimum booth finish and partitions	Minimum code throughout	Package A.C.	1894.45	14.66	176.00

†NOTES: Complete prefabricated food booths see Section 64. Gasoline pumps, canopies and cashier booths, see Section 64.

For further refinement notes, see bottom of following page.

## CALCULATOR METHOD

### SERVICE (REPAIR) GARAGES (528)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
<b>A-B</b>	Average	Brick, reinforced concrete, good fenestration	Some plaster and glazed surfaces, offices, masonry partitions	*Good level of lighting, adequate plumbing	Space heaters	1162.50	7.71	108.00
<b>C</b>	Excellent	Steel or concrete frame, brick, decorative block or concrete panels	Some good offices and supply rooms, good fleet-municipal type	Good electrical, lighting and service outlets, good restrooms	Forced air	1539.24	10.21	143.00
	Good	Steel, concrete or glulam frame, masonry curtain or bearing walls	Finished office, painted walls, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	1087.15	7.21	101.00
	Average	Masonry bearing walls with pilasters, light trusses	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	785.76	5.21	73.00
	Low cost	Light masonry bearing walls, light rafters	Unfinished, small partitioned office area, concrete floor	Minimum electrical and plumbing	Space heaters	570.49	3.78	53.00
<b>D</b>	Good	Wood frame, good siding, brick veneer or stucco and fenestration	Partially finished, finished office area, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	957.99	6.35	89.00
	Average	Light wood frame, siding or stucco	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	705.04	4.68	65.50
	Low cost	Cheap frame, stucco or siding	Unfinished, small office area, concrete floor	Minimum lighting and plumbing	Space heaters	519.36	3.45	48.25
<b>D<sub>POLE</sub></b>	Average	Pole frame, metal siding, lined and insulated	Small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	608.16	4.03	56.50
	Low cost	Pole frame and truss, metal siding	Small partitioned office area, concrete floor, utility type	Minimum lighting and plumbing	Space heaters	446.70	2.96	41.50
<b>S</b>	Good	Sandwich panels or metal with interior finish	Partially finished, finished office area, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	931.08	6.18	86.50
	Average	Single wall with some interior finish	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	672.74	4.46	62.50
	Low cost	Light, pre-engineered, utility-type building	Unfinished, small office area, concrete floor	Minimum lighting and plumbing	Space heaters	489.76	3.25	45.50

\*For elevator costs, see bottom of Page 34.

**SPRINKLERS** – Sprinkler systems are not included. Costs should be added from Page 37.

### SERVICE GARAGE SHEDS (526)

<b>C</b>	Good	Open front, block or low-cost brick, good roof	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	489.76	3.25	45.50
	Average	Open front, tilt-up, block, steel or wood truss, average cover	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	None	347.14	2.30	32.25
	Low cost	End walls only, concrete block, shed or flat roof	Unfinished, concrete or asphalt floor	Adequate electrical and water service and outlets	None	262.64	1.74	24.40
<b>D<sub>POLE</sub></b>	Good	Open front, good metal siding on pole frame	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	390.19	2.59	36.25
	Average	Open front, metal or board on light pole frame	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	None	277.17	1.84	25.75
	Low cost	End walls only, low-cost siding on wood pole frame	Unfinished, concrete or asphalt floor	Adequate electrical and water service and outlets	None	212.59	1.41	19.75
<b>S</b>	Good	Open front, good metal and steel frame	Unfinished, concrete floor, shop area and cabinets	Good lighting and outlets, adequate plumbing	Space heaters	430.56	2.86	40.00
	Average	Open front, enameled siding on light frame	Unfinished, concrete or asphalt floor, some cabinets, work area	Adequate electrical and water service and outlets	None	306.77	2.03	28.50
	Low cost	End walls only, low-cost siding on steel frame	Unfinished, concrete or asphalt floor	Adequate electrical and water service and outlets	None	235.73	1.56	21.90

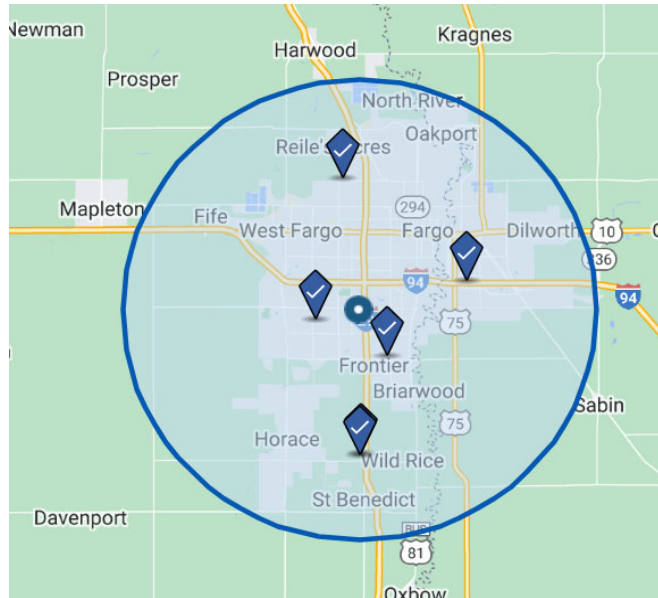
**NOTE:** Use total length of walled sides as the perimeter in the floor area-perimeter table. For service stations, see prefabricated building costs, Section 64.

#### HOISTS

Automotive and truck hoist costs can be found in Section 64, Page 3.

Property Address	Property City	Property State	Property County	Property Zip Code	Parcel Number	Sale Price	Sale Date	Price Per AC Land Net	Land Area AC	Property Type	Secondary Type	Zoning
3650 56th St S	Fargo	ND	Cass		01-8568-00460-000	\$450,000	9/7/2022	52,508.75	8.57	Land	Agricultural	
2900 13th St S	Moorhead	MN	Clay	56560	58-162-0010	\$1,350,000	4/28/2022	141,354.46	9.55	Land	Commercial	Commercial
1870 43rd St	Fargo	ND	Cass	58102-2870	01-1170-08001-000	\$850,000	2/22/2022	80,527.72	10.56	Land	Industrial	LI
9600 39th	Fargo	ND	Cass	58104	64-0475-00030-000	\$750,000	2/17/2022	78,781.55	9.52	Land	Industrial	I
3800 98th Ave S	Horace	ND	Cass	58047	64-0475-00040-000	\$900,000	4/16/2021	84,112.15	10.70	Land	Industrial	Industrial
52nd Ave	Fargo	ND	Cass	58104	01-3517-00010-000	\$2,879,103	10/13/2020	152,494.82	18.88	Land	Commercial	GC

**98,296.58 Average**



The Subject is in at \$9/SF for land

Comps:

1. \$1.20/SF
  2. \$3.24/SF
  3. \$1.84/SF
  4. \$1.81/SF
  5. \$1.93/SF
  6. \$3.50/SF
- Average \$2.25/SF

**2900 13th St S**

Moorhead, MN 56560

**Commercial Land of 9.57 AC Sold on 4/28/2022 for \$1,350,000 - Sold for Land Value - Research Complete**

buyer

**GS5 LLC**  
**3259 E Oak Ridge Loop**  
**West Fargo, ND 58078**  
**(701) 361-3412**

seller

**The Marcus Corporation**  
**c/o Milda Steinbrecher**  
**100 E Wisconsin Ave**  
**Milwaukee, WI 53202**  
**(414) 905-1000**

vital data

Sale Date: **4/28/2022**  
 Escrow/Contract: -  
 Days on Market: -  
 Exchange: **No**  
 Conditions: -  
 Density: -  
 Max No of Units: -  
 Price/Unit: -  
 Lot Dimensions: -  
 Frontage: **460 feet on 29th Avenue South**  
 Comp ID: **6021174**

Sale Price: **\$1,350,000**  
 Status: **Confirmed**  
 Down Pmnt: **\$100,000**  
 Pct Down: **7.4%**  
 Doc No: **000000827948**  
 Trans Tax: -  
 Corner: **No**  
 Topography: **Level**  
 Improvements: -  
 Off-Site Improv: **Curb/Gutter/Sidewalk, Streets**  
 Zoning: **Commercial**  
 Submarket: -  
 Map Page: -  
 Parcel No: **58-162-0010**  
 Property Type: **Land**  
 Proposed Use: **Retail, Office, MultiFamily, Apartment Units - Condo, Storefront Retail/Office**

income expense data

	Gross	Net
Acres:	<b>9.57 AC</b>	<b>9.57 AC</b>
Price/Acre:	<b>\$141,065.83</b>	<b>\$141,065.83</b>
SF:	<b>416,869 SF</b>	<b>416,869 SF</b>
Price/SF:	<b>\$3.24</b>	<b>\$3.24</b>

Listing Broker

**Pifer's Auction and Realty**  
**1506 29th Ave**  
**Moorhead, MN 56560**  
**(877) 700-4099**  
**David Keller**

Buyer Broker

**Goldmark Commercial Real Estate, Inc.**  
**2000 S 44th St**  
**Fargo, ND 58103**  
**(701) 235-2900**  
**Nate Vollmuth**

financing

**9600 39th**

Commerce on I-29 - Lot 3 Blk 1  
Fargo, ND 58104

**Industrial Land of 9.52 AC Sold on 2/17/2022 for \$750,000 -  
Research Complete**

buyer

seller

**Property Resources Group**  
4265 45th St S  
Fargo, ND 58104  
(701) 499-3882



vital data

Sale Date: **2/17/2022**  
 Escrow/Contract: -  
 Days on Market: **1,785 days**  
 Exchange: **No**  
 Conditions: -  
 Density: -  
 Max No of Units: -  
 Price/Unit: -  
 Lot Dimensions: -  
 Frontage: **184 feet on 98 Avenue South**  
 Comp ID: **5890293**

Sale Price: **\$750,000**  
 Status: **Confirmed**  
 Down Pmnt: -  
 Pct Down: -  
 Doc No: -  
 Trans Tax: -  
 Corner: **No**  
 Topography: **Level**  
 Improvements: **N/A**  
 Off-Site Improv: -  
 Zoning: **I**  
 Submarket: -  
 Map Page: -  
 Parcel No: **64-0475-00030-000**  
 Property Type: **Land**  
 Proposed Use: **Industrial**

income expense data

	Gross	Net
Acres:	<b>9.52 AC</b>	-
Price/Acre:	<b>\$78,781.51</b>	-
SF:	<b>414,691 SF</b>	-
Price/SF:	<b>\$1.81</b>	-

Listing Broker

**Property Resources Group**  
 4609 33rd Ave S  
 Fargo, ND 58104  
 (701) 356-8888  
 Dan Hicks

Buyer Broker

financing

**1870 43rd St**

Fargo, ND 58102

**Industrial Land of 10.56 AC Sold on 2/22/2022 for \$850,000 - Public Record**

buyer

**Syndica Llp**

seller

**Combined Asset Management Llc**

## vital data

Sale Date: **2/22/2022**  
 Escrow/Contract: -  
 Days on Market: **578 days**  
 Exchange: **No**  
 Conditions: -  
 Density: -  
 Max No of Units: -  
 Price/Unit: -  
 Lot Dimensions: -  
 Frontage: -  
 Comp ID: **5920798**

Sale Price: **\$850,000**  
 Status: **Confirmed**  
 Down Pmnt: -  
 Pct Down: -  
 Doc No: **000001659226**  
 Trans Tax: -  
 Corner: **No**  
 Topography: **Level**  
 Improvements: **Water, Sanitary Sewer, Storm Sewer**  
 Off-Site Improv: **Cable, Curb/Gutter/Sidewalk, Electricity, LI.**  
 Zoning: -  
 Submarket: -  
 Map Page: -  
 Parcel No: **01-1170-08001-000**  
 Property Type: **Land**  
 Proposed Use: **Commercial, Industrial, Warehouse**

## income expense data

	Gross	Net
Acres:	<b>10.56 AC</b>	<b>9.50 AC</b>
Price/Acre:	<b>\$80,492.42</b>	<b>\$89,473.68</b>
SF:	<b>459,993 SF</b>	<b>413,820 SF</b>
Price/SF:	<b>\$1.85</b>	<b>\$2.05</b>

## Listing Broker

**Horizon Real Estate Group**  
 3003 S 32nd Ave  
 Fargo, ND 58103  
 (701) 478-7600  
 David Schlossman

## Buyer Broker

**CORE Property Group**  
 1330 Page Dr S  
 Fargo, ND 58103  
 (701) 212-4117  
 Jeremy Horst

## financing

**1st Bank Forward**Bal/Pmt: **\$675,000**

## prior sale

Date/Doc No:	<b>8/20/2015</b>
Sale Price:	<b>\$695,000</b>
CompID:	<b>3486503</b>

**52nd Ave @ veterans**  
 Fargo, ND 58104  
**Commercial Land of 18.88 AC Sold on 10/13/2020 for \$2,879,103 - Research Complete**

buyer

**Magnum Electric Inc**  
**471 Christianson Dr W**  
**West Fargo, ND 58078**  
**(701) 551-3240**

seller

**University of Northwestern-St. Paul**  
**3003 Snelling Ave N**  
**Saint Paul, MN 55113**  
**(651) 631-5100**



vital data

Sale Date:	<b>10/13/2020</b>	Sale Price:	<b>\$2,879,103</b>
Escrow/Contract:	-	Status:	<b>Full Value</b>
Days on Market:	<b>1 day</b>	Down Pmnt:	<b>\$719,103</b>
Exchange:	<b>No</b>	Pct Down:	<b>25.0%</b>
Conditions:	-	Doc No:	<b>000001607241</b>
Density:	-	Trans Tax:	-
Max No of Units:	-	Corner:	<b>No</b>
Price/Unit:	-	Topography:	-
Lot Dimensions:	-	Improvements:	-
Frontage:	-	Off-Site Improv:	-
Comp ID:	<b>5276508</b>	Zoning:	<b>GC</b>
		Submarket:	-
		Map Page:	-
		Parcel No:	<b>01-3517-00010-000</b>
		Property Type:	<b>Land</b>
		Proposed Use:	<b>Commercial</b>

income expense data

<b>Expenses</b>	- Taxes	<b>\$25,807</b>
	- Operating Expenses	
	Total Expenses	<b>\$25,807</b>
Gross	Net	
Acres: <b>18.88 AC</b>	<b>18.88 AC</b>	
Price/Acre: <b>\$152,494.86</b>	<b>\$152,494.86</b>	
SF: <b>822,413 SF</b>	<b>822,413 SF</b>	
Price/SF: <b>\$3.50</b>	<b>\$3.50</b>	

Listing Broker

**Goldmark Commercial Real Estate, Inc.**  
**2000 S 44th St**  
**Fargo, ND 58103**  
**(701) 235-2900**  
**Andy Westby, Nate Vollmuth**

Buyer Broker

**No Buyer Broker on Deal**

financing



**3650 56th St S**  
 Fargo, ND  
**Land of 8.57 AC Sold on 9/7/2022 for \$450,000 - Public Record**

buyer

**Morrell Brennen T**

seller

**Suzanne Haaland**



vital data

Sale Date:	<b>9/7/2022</b>	Sale Price:	<b>\$450,000</b>
Escrow/Contract:	-	Status:	-
Days on Market:	-	Down Pmnt:	-
Exchange:	<b>No</b>	Pct Down:	-
Conditions:	-	Doc No:	<b>000001674830</b>
Density:	-	Trans Tax:	-
Max No of Units:	-	Corner:	<b>No</b>
Price/Unit:	-	Topography:	-
Lot Dimensions:	-	Improvements:	-
Frontage:	-	Off-Site Improv:	-
Comp ID:	<b>6157291</b>	Zoning:	-
		Submarket:	-
		Map Page:	-
		Parcel No:	<b>01-8568-00460-000</b>
		Property Type:	<b>Land</b>
		Proposed Use:	-

income expense data

Listing Broker

	Gross	Net
Acres:	<b>8.57 AC</b>	-
Price/Acre:	<b>\$52,508.75</b>	-
SF:	-	-
Price/SF:	-	-

Buyer Broker

financing

**3800 98th Ave S**  
 Horace, ND 58047  
**Industrial Land of 10.70 AC Sold on 4/16/2021 for \$900,000 -  
 Research Complete**

buyer

**Brookstone Property**  
**5302 51st Ave S**  
**Fargo, ND 58104**  
**(701) 532-0898**

seller

**Property Resources Group**  
**4265 45th St S**  
**Fargo, ND 58104**  
**(701) 499-3882**



vital data

Sale Date: <b>4/16/2021</b>	Sale Price: <b>\$900,000</b>
Escrow/Contract: -	Status: <b>Confirmed</b>
Days on Market: <b>1,478 days</b>	Down Pmnt: -
Exchange: <b>No</b>	Pct Down: -
Conditions: -	Doc No: <b>1629430</b>
Density: -	Trans Tax: -
Max No of Units: -	Corner: <b>No</b>
Price/Unit: -	Topography: -
Lot Dimensions: -	Improvements: -
Frontage: -	Off-Site Improv: -
Comp ID: <b>5469821</b>	Zoning: <b>Industrial</b>
	Submarket: -
	Map Page: -
	Parcel No: <b>64-0475-00040-000</b>
	Property Type: <b>Land</b>
	Proposed Use: <b>Hold for Development</b>

income expense data

<b>Expenses</b>	- Taxes	<b>\$10,782</b>
	- Operating Expenses	
	Total Expenses	<b>\$10,782</b>
Gross	Net	
Acres: <b>10.70 AC</b>	<b>10.70 AC</b>	
Price/Acre: <b>\$84,112.15</b>	<b>\$84,112.15</b>	
SF: <b>466,092 SF</b>	<b>466,092 SF</b>	
Price/SF: <b>\$1.93</b>	<b>\$1.93</b>	

Listing Broker

**Property Resources Group**  
**4609 33rd Ave S**  
**Fargo, ND 58104**  
**(701) 356-8888**  
**Dan Hicks**

Buyer Broker

**No Buyer Broker on Deal**

financing

**LIMITED POWER OF ATTORNEY  
AND  
DECLARATION OF REPRESENTATIVE  
PROPERTY TAX SERVICES**

This Limited Power of Attorney and Declaration of Representative revokes all earlier representative authorizations and Powers of Attorney executed or otherwise provided by the undersigned taxpayer(s).

Love's Travel Stops & Country Stores, Inc. & Affiliates  
TAXPAYER NAME(S)

See attached listing  
FEDERAL EMPLOYER IDENTIFICATION NUMBER(S)

Grant Thornton LLP  
REPRESENTATIVE NAME

**A. Tax matter(s) to which this authorization applies**

Type of Tax	Taxable Period	Tax Jurisdiction
<u>Property Tax</u>	<u>ALL</u>	<u>ALL</u>

The above representative is hereby authorized to assist and represent the taxpayer only in the above referenced matters. Authorization under this limited Power of Attorney and Declaration of Representative includes only those specified acts authorized below. **No other acts, including representation in a court or other public forum, are authorized.**

**B. Authorized acts (check all the authorized acts):**

<input checked="" type="checkbox"/>	Authorization to receive copies of notices regarding the above matter(s);
<input checked="" type="checkbox"/>	Provide facts to, request information from, and discuss above matters with proper jurisdiction officials; and
<input checked="" type="checkbox"/>	To attach a copy of this document and sign on behalf of the taxpayer(s), where allowed by law, personal property tax returns, reports, or renditions prepared by Grant Thornton only after the taxpayer(s) has received a copy of the personal property tax returns, reports, or renditions prior to the filing deadline(s), reviewed and approved them, and specifically authorized Grant Thornton to sign such personal property tax returns, reports, or renditions on behalf of the taxpayer(s).

This Limited Power of Attorney and Declaration of Representative shall become effective on the 13th day of January, 2022, and shall remain in effect until revoked by the taxpayer or the representative.

**Authorized by:**   
 \_\_\_\_\_  
 Signature

Patrick McWilliams  
 \_\_\_\_\_  
 Print Name

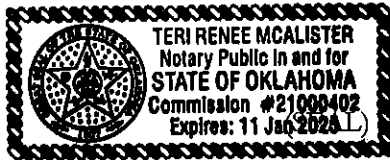
Director – Indirect Tax  
 \_\_\_\_\_  
 Title

281-224-9152  
 \_\_\_\_\_  
 Telephone Number

State of Oklahoma

County of Oklahoma

In Oklahoma City on the 18<sup>th</sup> day of January, 2022, before me, a Notary Public in and for the above state and county, personally appeared Patrick McWilliams known to me or proved to be the person named in and who executed the foregoing instrument, and being first duly sworn, such person acknowledged that he or she executed said instrument for the purposes therein contained as his or her free and voluntary act and deed.



Teri Renee McAlister  
NOTARY PUBLIC (signature)

My Commission Expires: January 11, 2025

Filer	Subsidiary (DRE)	Subsidiary (DRE)	EIN
LOVE FAMILY HOLDING LLC			85-4299386
	Love's Travel Stops & Country Stores, Inc		73-1220756
		The Hill Owner's Association, LLC	84-1733846
		FrancieCo, LP	73-1549760
		Timberland LLC	47-1256194
		Pronto LLC	87-0721654
		Love's Mississippi Development, LLC	83-4182401
		ACME Nevada Properties, LLC	45-4008299
		Roserock Testing Lab, LLC	86-2886096
		Love's RV Stop,s LLC	86-2959553
		CarolineCo, LP	73-1577320
	Speedco, Inc.		35-1902892
	Musket Corporation		73-1370534
		Musket Mexico S. De R.L. de C.V.	N/A
		Musket Mexico Investments, LLC	26-3821493
		Musket Refining, LLC	47-4614743
		Gemini Holding Company LLC	73-1597103
	Musket Canada Holding, Inc.		74-3222918
		Musket Canada ULC	N/A
	Musket Canada, Inc		80-0450741
	Love's Country Stores of California		73-1577609
	Love's Hospitality of CA, LLC		47-3208619
	Love's Storage Solutions of CA, LLC		47-1709356
	Speedco California, Inc.		82-3856759
	Love's Canada Holding, Inc.		45-5436647
	Love's Travel Stops Canada ULC		N/A
	Trillium Acquisition, LLC		81-1205324
	Trillium Transportation Fuels, LLC		45-3116171
	Trillium Acquisition California, LLC		81-1311276
	Trillum USA Company, LLC		20-2792261
		Watona RNG 1, LLC	83-2481859
		Trillium CA Assets, LLC	81-1612932
	Love's Real Estate Holding, LLC		46-3579087
	Atrium, LLC		90-1014958
	Love's Stroage Solutions, LLC		38-3918060
	Love's Hospitatlity, LLC		46-2566212
	Alyco, LLC		04-3667534
	Biosphere Fuels LLC		37-1756611

Flintlock Blending, LLC			83-0956012
Gemini Motor Trasnport, L.P			73-1597106
	Geminig Holding Company, LLC		73-1597103
Love's of Louisiana, LLC			73-1561736
Love's of Montana, LLC			83-1393845
Love's of Nevada, LLC			27-1602707
Love's Solutions, LLC			46-2566482
Love's Truck Solutions, LLC			47-4291593
Mesa Verde Real Estate, LP			73-1528895
Musket of Texas, Inc			75-1699630
Roserock Holdings, LLC			45-5454318
TJL Management Company, Inc			73-1487518

Hotel Entities

FEIN

LOVES HOSPITALITY LLC	Available upon request
KNUDSON INVESTMENTS LLC	Available upon request





## Equalization Department

Box 2806  
211 Ninth Street South  
Fargo, ND 58103

Telephone: 701-241-5616  
Fax: 701-241-5729  
[assessor@casscountynd.gov](mailto:assessor@casscountynd.gov)

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Friday, July 7, 2023

Love's Travel Stop & Country Store  
15 W 6th St., Ste 2400  
Tulsa, OK 74119-5417

RE: 01-8411-00011-000

To whom it may concern;

The Cass County Board of Equalization has reviewed the information submitted in your appeal. The final recommendation of value is shown below.

Original Value: \$7,523,000

County Certified Value: \$7,523,000

Recommendation: No Change

The recommendation and certified value is considered fair and equitable after review by the county board of equalization. The certified value will be presented to the State Board of Equalization in August. If you do not agree with the value, you may appeal at the State Board of Equalization, but only if you have appealed at both the Local and County Board. Minutes from the county board will be approved at the following commission meeting and published at:

<https://www.casscountynd.gov/government/commission-meetings>

Sincerely,

A handwritten signature in black ink, appearing to read "P. Fracassi", with a small flourish at the end.

Paul D. Fracassi  
Cass County Government, Director of Equalization