

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-CASS-RASMUSSON

**Prepared By:** Property Tax Division

**County or City:** Cass

**Appellant:** Howard Rasmusson

**Issue:** Appeal of Residential Property Valuation

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**Summary:** Mr. Howard Rasmusson is appealing the valuation of his property on parcel number 68-0000-13021-010, located at 5225 148 Ave SE, Leonard, ND.

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**Analysis:** The appellant did not appeal at the Watson Township Board of Equalization meeting.

North Dakota Century Code §57-13-04.3(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

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**Proposal for Review:** No action required due to non-adherence to the statutory procedure.