

Staff Report for 2023 State Board of Equalization

File No.: 2023-STEELE-NELSON

Prepared By: Property Tax Division

County or City: Steele County

Appellant: Jeffrey and Karen Nelson

Issue: Appeal of Commercial Property Valuation

Summary: Mr. Jeffrey Nelson and Mrs. Karen Nelson are appealing the land value of \$32,487 on parcel numbers 06-0000-01046-035 and 06-0000-01046-040, located on the east side of Golden Lake within Steele County ND.

Analysis:

Recommendation:

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: Steele County
 Appellant: Jeffery Nelson
 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:

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: 1020 Golden Shores Dr.
 Township Name: Golden Lake
 County: Steele
 Parcel ID: 06000001046035, 06000001046040
 Legal Description: SEC 11-147-055 BUSCH ADD LOT 5, SEC 11-147-055 BUSCH ADD LOT 6

Appellant Contact Information:

Appellant Name: Jeff Nelson
 Address: 1020 Gold3n Shores Dr
 Phone Number: 701-430-1664
 Email Address: goldenpond@rrv.net

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 () 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 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.

Jeff and Karen Nelson

1020 Golden Shores Drive Hatton, North Dakota
58240

Golden Lake Township in Steele County

1. Introduction

First, we would like to thank you for the opportunity and for your time on reviewing this issue. We hope this report will provide sufficient supporting evidence to show that the rates that are currently assessed on our property are not representative of what is currently assessed for other properties of comparable characteristics in Golden Lake Township in Steele County.

The purpose of this document is to walk through the current tax assessment of our land located on the east side of Golden Lake in Steel County, ND and provide supporting information on what the land is currently taxed at. We will also provide the current tax assessment for comparable properties that are located in Golden Lake Township in Steele County.

The district has stipulations that limit what can be built and stored on our properties. The main stipulation that we will compare and that we believe limits our property's value is that it is not allowed to have any plumbing or permanent living quarters. The parcels that our parcels are compared to do not have these building limitations and should be worth more money hence should be taxed higher than ours.

2. Nelson Property Assessment

The property assessments that we are currently asking you to review are listed below in **Table 1**. Additional for visual representation **Picture 1** is included below as well. Our lots are currently undeveloped and are being farmed by our tenant. As a reminder as provided earlier our lots are subjected to the covenants of the residential district that was established by the township.

Table 1

Parcel Number	Square Footage	Requested 0.32 Land Value	Land Value	SQ FT Cost
06000001046035	23760	\$7603.20	\$16,587.00	0.70
07000001046040	22789	\$7292.48	\$15,900.00	0.70

Picture 1



3. Comparable Property in Steele County - Lake Lots

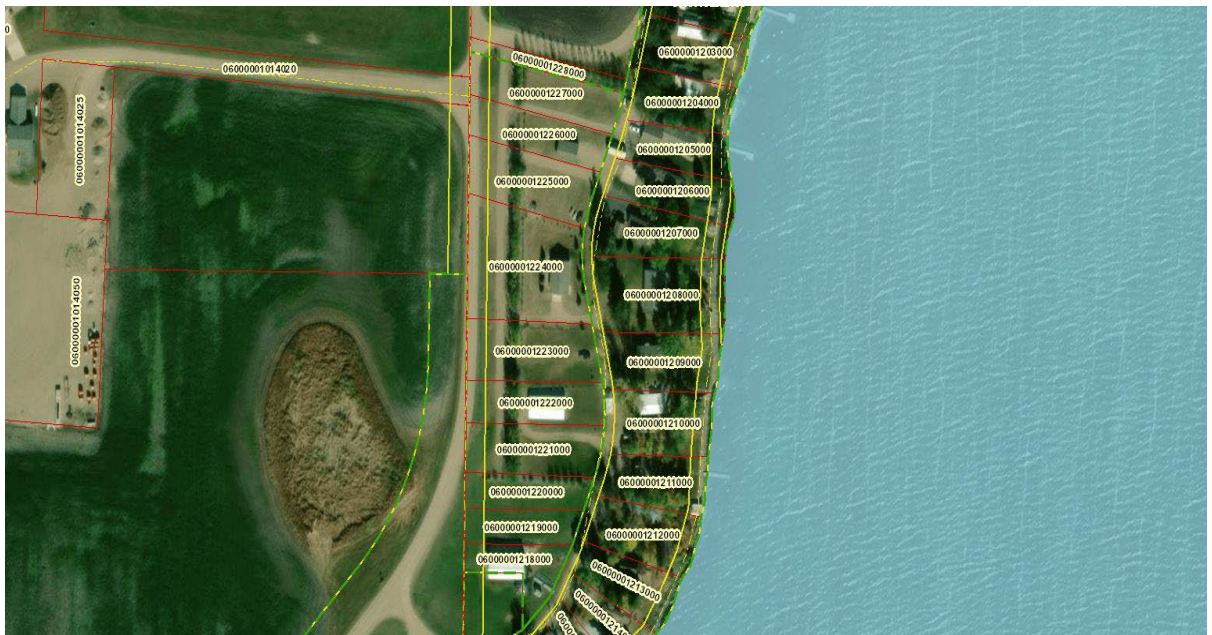
We took a look at a number of lots in Steele County to compare the associated taxable value of our land. Below are **Table 3** and **Picture 3** of lots that are located at Golden Lake on the North Western Side. Our notes on these properties are listed below.

- The parcels listed in **Table 3** in **Picture 3** are vacant.
- These lots do not have any covenants preventing living quarters or plumbing from being installed

Table 3

Parcel Number	Square Footage		Land Value	SQ FT Cost
06000001220000	8850		\$5569.00	\$0.63
06000001219000	9625		\$5362.00	\$0.56
06000001221000	16144		\$7892.00	\$0.49
06000001225000	17845		\$8645.00	\$0.48
06000001223000	19270		\$8627.00	\$0.45

Picture 3



4. Conclusion

So, in closure we believe the assessed taxed value that we received from Steele County is not fair or representative. In this report we have provided examples of equal property that is located in Steele County. Our request is for our property to be assessed fairly.

Our request is that our properties are valued similar to the Steele County lots. We are asking that because of the limitation due to the covenants that were placed on the property from the zoning that the taxable value would be reduced to **\$0.32** per sqft of lot size.

We would like to thank all of you for taking the time to read this report and consider our request. We hope that we have provided sufficient evidence to show that the current assessed value of our land is unfair, and it would fair to give an adjustment to the assessed values.

Please let us know if there is more information needed in this consideration.