



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 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, 2024. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

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:

Owner Name:

Address:

Township Name (if applicable):

Parcel ID: Various (Included in File Share)

Legal Description: Various (Included in File Share)

****This information should provide a calculated breakdown associated with the subject property.***

City/County Official Contact Information:

Name: Paul Fracassi

Address: PO Box 2806

Phone Number: 701-241-5616

Email Address: Fracassip@casscountynd.gov

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Choose One Township/City Equalization Meeting

Choose One County Equalization Meeting

Choose One

Appellant did not have any properties requiring a notice for 2024.

At which meeting(s) did the Appellant present the appeal? (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.*

Minutes from all levels of equalization meetings: Choose One

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

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with 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

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.

Martha Alice Apartments

Parcel Number: 01-0730-00200-000

302 30 Ave N

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,564,900

Applicants Requested Value(s) 1,341,672 -14.3%

General Property Information

Sale (08/2009) 865,500
Property Type Apartment
Year Built 1967
Building Area (sf) 25,110 \$62.32
Apartment Units 24 \$65,204

Fargo Assessor Recommendation 1,394,000



Summary

Subject is a 24 unit apartment building. Appellant is requesting that the true and full value be reduced to 1,341,672 or \$55,903 per unit. This is a reduction of \$223,228 or 14.3%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. Property was previously appealed for the 2023 assessment and upheld at the 2023 Board of Equalization hearing. The analysis estimated the market value to be \$1,394,000, a reduction of \$170,900 or -10.9%.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits around the median in value per unit, and below the 25th percentile in value per square foot. The recommended value change equalizes the subject with adjacent properties.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2660 15 St S	Apartment	18	18,656	1977	06/2022	1,050,000	1,050,000	58,333	56.28
3025 10 St N	Apartment	29	17,280	1976	04/2023	1,000,000	1,012,500	56,250	58.59
1402 32 St S	Apartment	18	17,748	1976	02/2023	1,098,000	1,103,200	61,289	62.16
517 28 Ave N	Apartment	12	10,908	1960	03/2023	675,000	683,700	56,975	62.68
1211 11 1/2 St N	Apartment	19	15,320	1958	12/2023	959,700	964,900	50,784	62.98
Subject	Apartment	24	25,110	1967	True & Full Value		1,564,900	65,204	62.32
					Applicant's Requested Value		1,341,672	55,903	53.43
					Assessor's Recommended Value		1,394,000	58,083	55.51

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	935,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,564,900	65,204	62.32
Requested Value	1,341,672	55,903	53.43
Recommended Value	1,394,000	58,083	55.51

Recommended Action: Reduce the 2024 True & Full Value to \$1,394,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.



Equalization Department

Box 2806
211 Ninth Street South
Fargo, ND 58103

Telephone: 701-241-5616
Fax: 701-241-5729
assessor@casscountynd.gov

Owner: Sterling Management, LLC (Various Apartment Complexes)

Appellant: Sam Jelleberg – Sterling Management, LLC

Property Class: Commercial – Multi-Family

Summary:

Sterling Management, LLC submitted income information, appraisals, and write-ups for various apartment complexes throughout the Fargo and West Fargo area. They provided a detailed summary of their appeal at the county board in which they stated their net operating income is down due to rising expenses outpacing their ability to raise rents. They also felt the increase in the local cap rate should result in a decreased value as they would not be able to capture the same price they paid for some of these apartments four years ago.

Review:

I reviewed the 6 appraisals provided by the appellant along with the voluminous income information for each apartment. The appraisals contained great information, but they were quite dated and outside the timeframe that would be acceptable to reference current values. 4 of the appraisals were for apartments in Fargo and 2 were in West Fargo. My review showed the NOI was slightly up or near the same it was during the time the appraisals were completed. I did see that expenses are up on these properties but one thing to note that wasn't discussed at the meeting is that the apartments are continually rolling out ratio utility billing services (RUBS) as new tenants arrive, or leases are renewed. This is a nationwide trend that is intended to offset the expenses apartment owners incur.

A considerable amount of analysis was provided on these appeals by the city assessors as a result of the local boards of equalization. Both city assessors made changes to a handful of properties they felt had values that were overstated. These adjustments were the result of correcting the data, reviewing sales, and ensuring the property is modeled equitably amongst similar competing properties in their market. Those that were not changed, they demonstrated their support through various mass appraisal standards and are confident they can defend themselves at the highest level of appeal.

Conclusion:

I feel both parties provided a lot of great information and the adjustments made by both city assessors are warranted. As much as a single year can impact an apartments NOI, it's important to note that mass

appraisal is not concerned with individual finances, rather, it considers typical trends of a stabilized market. I believe that is why there are differences of opinion on the cap rate recommended by the appellant versus what is seen by the city assessors.

Recommended Motion:

Retain the recommended values determined by the city assessors.

Property Name	Address	Parcel ID	2024 Initial Value	Appellant Requested Value	2024 City Recommended Value	Adjustment from local board
City of Fargo Appeals						
Auburn II	1847 35th St S	01-0530-00340-000	1,670,500	1,608,000	1,670,500	-
Betty Ann	320 30th Ave N	01-0730-00190-000	1,563,500	1,341,672	1,408,000	155,500
Briar Pointe	3256 18th St S	01-2831-00155-000	2,138,900	1,900,000	2,138,900	-
Brownstone	2201 33rd Ave S	01-2830-00075-000	1,709,500			
Brownstone	2221 33rd Ave S	01-2830-00075-000	1,485,000			
Brownstone	2401 33rd Ave S	01-2830-00075-000	1,650,100			
Brownstone		TOTAL	4,844,600	4,284,000	4,844,600	-
Country Club	2443 W Country Club Dr	01-0501-00190-000	473,500			
Country Club	2449 W Country Club Dr	01-0501-00190-000	483,600			
Country Club	2429 W Country Club Dr	01-0501-00220-000	478,000			
Country Club	2433 W Country Club Dr	01-0501-00220-000	478,000			
Country Club	2437 W Country Club Dr	01-0501-00220-000	480,300			
Country Club		TOTAL	2,393,400	2,120,000	2,393,400	-
Danbury	1801 39th St S	01-3804-00335-000	1,985,600			
Danbury	1821 39th St S	01-3804-00335-000	1,948,500			
Danbury	1841 39th St S	01-3804-00335-000	1,934,300			
Danbury	1861 39th St S	01-3804-00335-000	1,934,300			
Danbury	1881 39th St S	01-3804-00335-000	1,916,700			
Danbury		TOTAL	9,719,400	9,400,000	9,719,400	-
Emerald Court	501 30th Ave N	01-0730-00240-000	1,514,900	1,341,672	1,417,000	97,900
Flagstone	2551 36th Ave S	01-2922-00800-000	1,745,200			
Flagstone	2601 36th Ave S	01-2922-00800-000	1,745,200			
Flagstone	2651 36th Ave S	01-2922-00800-000	1,760,400			
Flagstone	2701 36th Ave S	01-2922-00800-000	1,745,200			
Flagstone	2751 36th Ave S	01-2922-00800-000	1,808,700			
Flagstone		TOTAL	8,804,700	7,644,000	8,804,700	-
Foxtail Creek Townhomes	3720 42nd St S	01-6420-00260-000	532,900			
Foxtail Creek Townhomes	3740 42nd St S	01-6420-00260-000	687,900			
Foxtail Creek Townhomes	3760 42nd St S	01-6420-00260-000	726,200			
Foxtail Creek Townhomes	3780 42nd St S	01-6420-00260-000	734,000			
Foxtail Creek Townhomes		TOTAL	2,681,000	1,650,000	2,538,000	143,000
Hawn	520 31st Ave N	01-0730-00260-000	1,566,600			
Hawn	504 31st Ave N	01-0730-00270-000	1,565,600			
Hawn		TOTAL	3,132,200	2,683,344	2,818,000	314,200
Hunter's Run I	1610 34th St S	01-5600-00400-000	881,500	768,000	794,000	87,500
Kennedy	4219 10th Ave SW	01-3610-00690-000	938,000	804,000	828,000	110,000
Martha Alice	302 30th Ave N	01-0730-00200-000	1,564,900	1,341,672	1,394,000	170,900
Oxford	3301 32nd St S	01-2870-01355-000	1,874,400			
Oxford	3321 32nd St S	01-2870-01355-000	1,861,600			
Oxford	3341 32nd St S	01-2870-01355-000	1,874,400			
Oxford	3401 32nd St S	01-2870-01355-000	1,874,400			
Oxford	3421 32nd St S	01-2870-01355-000	1,806,300			
Oxford	3441 32nd St S	01-2870-01355-000	1,883,800			
Oxford		TOTAL	11,174,900	9,936,897	10,658,000	516,900
Pinehurst	1724 39th St S	01-3800-00027-010	2,108,000			
Pinehurst	1754 39th St S	01-3800-00027-010	2,606,200			
Pinehurst	1721 39th St S	01-3804-00263-000	2,315,100			
Pinehurst	1741 39th St S	01-3804-00263-000	2,324,500			
Pinehurst	1761 39th St S	01-3804-00263-000	2,324,500			
Pinehurst	1781 39th St S	01-3804-00263-000	2,324,500			
Pinehurst	1770 39th St S	01-7320-00100-000	2,125,400			
Pinehurst		TOTAL	16,128,200	14,595,000	15,687,000	441,200
Crown Court 1	801 10th Ave N	01-0440-02710-000	853,200	632,100	735,000	118,200

Property Name	Address	Parcel ID	2024 Initial Value	Appellant Requested Value	2024 City Recommended Value	Adjustment from local board
City of Fargo Appeals						
Gemstone	1037 16 ST N	01-0100-01310-000	320,100			
Gemstone	1033 16 ST N	01-0100-01320-000	320,100			
Gemstone	1027 16th St N	01-0100-01330-000	320,100			
Gemstone		TOTAL	960,300	785,714	960,300	-
Kingswood	1001 18th St N	01-0100-01040-000	1,284,200			
Kingswood	1011 18th St N	01-0100-01045-000	1,308,400			
Kingswood		TOTAL	2,592,600	1,804,000	2,592,600	-
Park Terrace	420-422 8th St S	01-2140-00060-000	1,143,700			
Park Terrace	315 7th St S	01-2240-03510-000	1,212,700			
Park Terrace		TOTAL	2,356,400	1,874,000	2,356,400	-
Urban Plains	5345 30th Ave S	01-8513-00040-000	3,086,300			
Urban Plains	5369 30th Ave S	01-8513-00040-000	559,700			
Urban Plains	5250 28th Ave S	01-8513-00040-000	4,413,100			
Urban Plains	5280 28th Ave S	01-8513-00040-000	4,413,100			
Urban Plains	5360 28th Ave S	01-8513-00040-000	4,413,100			
Urban Plains	5480 28th Ave S	01-8513-00040-000	4,413,100			
Urban Plains	5359 30th Ave S	01-8513-00040-000	3,733,400			
Urban Plains	5497 28th Ave S	01-8523-00200-000	4,423,300			
Urban Plains	5401 28th Ave S	01-8523-00200-000	4,423,300			
Urban Plains	5335 28th Ave S	01-8523-00200-000	4,369,300			
Urban Plains	5285 28th Ave S	01-8523-00200-000	4,369,300			
Urban Plains	5245 28th Ave S	01-8523-00200-000	4,369,300			
Urban Plains		TOTAL	46,986,300	41,471,469	44,296,500	2,689,800
Woodland	514 29th Ave N	01-0720-00230-000	1,457,000	1,224,000	1,457,000	-
West Fargo Appeals						
Lake Crest (Bldgs 1-6)	2830-3022 7th St W	02-0191-00010-000	19,390,300			
Lake Crest (Bldgs 7-12)	2835-3027 7th St W	02-0191-00050-000	19,390,300			
Lake Crest (Clubhouse)	703 31st Ave W	02-4450-00040-000	712,200			
Lake Crest		TOTAL	39,492,800	36,179,000	38,780,600	712,200
Saddlebrook	525 1st Ave E	02-1400-00165-000	1,464,600			
Saddlebrook	607 1st Ave E	02-1400-00195-000	1,464,600			
Saddlebrook		TOTAL	2,929,200	2,730,000	2,929,200	-
Sheyenne Terrace	201-243 9 1/2 Ave W	02-2000-00250-000	1,369,400			
Sheyenne Terrace	801-957 2nd St W	02-2000-01100-000	3,287,500			
Sheyenne Terrace	802-954 1st St E	02-2000-01240-000	1,900,800			
Sheyenne Terrace		TOTAL	6,557,700	5,408,000	5,753,200	804,500
West Lake	639 33rd Avenue West	02-3325-00030-000	7,343,100	6,237,000	7,343,100	-

Auburn II Apartments

Parcel Number: 01-0530-00340-000

1847 35 St S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,670,500

Applicants Requested Value(s) 1,608,000 -3.74%

General Property Information

Last Sold on (03/2007) 955,300

Property Type Apartment

Year Built 1988

Building Area (sf) 26,880 62.15 / sf

Apartment Units 24 69,604 / unit

Fargo Assessor Recommendation Retain the Current Value



Summary

Subject is a 24 unit apartment building built in 1988. Appellant is requesting that the true and full value be reduced to \$67,000 per unit. This is a reduction of \$62,500 or 3.74%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis supports the current value.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties between 18 and 33 units, with a square footage between 21,000 and 33,000 and built between 1982 and 1994. There are 103 such properties. The true and full value sits below the 75th percentile in value per unit, and near the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1402 32 ST S	Apartment	18	17,748	1976	Feb-23	1,098,000	1,167,627	64,868	65.79
1401 27 AVE S	Apartment	24	24,872	1977	Mar-22	1,475,000	1,640,672	68,361	65.96
3256 18 ST S	Apartment	30	31,883	1991	Jun-21	1,900,000	2,201,833	73,394	69.06
3114 3 ST N	Apartment	18	17,376	1973	Jun-21	1,250,000	1,461,184	81,177	84.09
Subject	Apartment	24	26,880	1988	True & Full Value		1,670,500	69,604	62.15
					Applicant's Requested Value		1,608,000	67,000	59.82
					Assessor's Recommended Value		Retain the Current Value		

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,267,000	83,779	72.90
75 th Percentile	1,871,200	71,668	68.55
Median	1,693,150	64,373	66.26
25 th Percentile	1,562,275	59,482	63.29
Minimum	1,256,600	52,358	50.37
True & Full Value	1,670,500	69,604	62.15
Requested Value	1,608,000	67,000	59.82
Recommended Value	Retain the Current Value		

Recommended Action: Retain the 2024 True & Full Value of \$1,670,500

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,563,500

Applicants Requested Value(s) 1,341,700 -14.2%

General Property Information

Sale (08/2009) 879,600
Property Type Apartment
Year Built 1967
Building Area (sf) 25,110 62.27 / sf
Apartment Units 24 65,146 / unit

Fargo Assessor Recommendation 1,408,000



Summary

Subject is a 24 unit apartment building with exterior parking garages. Appellant is requesting that the true and full value be reduced to the 1,341,700. This is a reduction of \$221,800 or 14.2%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis estimated the market value to be \$1,408,000, a reduction of \$154,600 or -9.93%.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits between around the median in value per unit, and below the 25th percentile in value per square foot. The recommended value change equalizes the subject with adjacent properties.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1211 11 1/2 St N	Apartment	19	15,320	1958	12/2020	1,011,000	1,016,600	53,505	66.36
3025 10 St N	Apartment	18	17,280	1976	4/2023	1,000,000	1,012,500	56,250	58.59
2615 15 St S	Apartment	24	17,082	1975	9/2023	1,375,000	1,376,300	57,346	80.57
1401 27 Ave S	Apartment	24	24,872	1977	3/2022	1,475,000	1,475,000	61,458	59.30
Subject	Apartment	24	25,110	1967	True & Full Value		1,563,500	65,146	62.27
					Applicant's Requested Value		1,341,700	55,904	53.43
					Assessor's Recommended Value		1,408,000	58,667	56.07

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,563,500	65,146	62.27
Requested Value	1,341,700	55,904	53.43
Recommended Value	1,408,000	58,667	56.07

Recommended Action: Reduce the 2024 True & Full Value to \$1,408,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Briar Pointe Apartments

Parcel Number: 01-2831-00155-000

3256 18 St S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 2,138,900

Applicants Requested Value(s) 1,899,990 -11.2%

General Property Information

Recent Sale Price (06/2021) 1,904,700

Property Type Apartment

Year Built 1991

Building Area (sf) 31,883 67.09 / sf

Apartment Units 30 71,297 / unit

Fargo Assessor Recommendation 2,138,900



Summary

Appellant is requesting that the true and full value be reduced to the 2021 purchase price. This is a reduction of \$238,910 or 11.2%. The appellant provided financial statements, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$2,155,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1985 and 1995. There are 208 such properties. The true and full value sits between the median value and the 75th percentile on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,467,475	72,239	62.67
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	7,882,743	65,690	63.38
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,048,508	72,584	68.28
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,379,289	76,868	69.85
Subject	Apartment	30	31,883	1991	True & Full Value		2,138,900	71,297	67.09
					Applicant's Requested Value		1,899,900	63,333	59.59
					Assessor's Recommended Value		2,138,900	71,297	67.09

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,755,200	116,132	87
75 th Percentile	2,176,075	72,806	69
Median	1,745,200	64,645	66
25 th Percentile	1,407,200	59,096	63
Minimum	704,000	43,741	42
True & Full Value	2,138,900	71,297	67.09
Requested Value	1,899,900	63,333	59.59

Recommended Action: Retain the 2024 True & Full Value of \$2,138,900

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Brownstone Apartments

Parcel Number: 01-2830-00075-000

2201 33 Ave S

Owner: Sterling Properties, LLC

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2023 Tax Year) 4,844,600

Applicants Requested Value(s) 4,284,000 -11.6%

General Property Information

Recent Sale Price (06/2021) 4,295,600

Property Type Apartment (3 bldgs)

Year Built 1990

Building Area (sf) 73,250 66.26 / sf

Apartment Units 72 67,286 / unit

Fargo Assessor Recommendation 4,844,600



Summary

The subject is an apartment complex with 72 units, spread out over three buildings. Appellant is requesting that the true and full value be reduced to the 2021 purchase price. This is a reduction of \$560,600 or 11.6%. The appellant provided financial statements, competing assessments, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$4,895,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1985 and 1995. There are 208 such properties. The true and full value sits near the median value on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,278,229	68,296	59.25
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	7,402,824	61,690	59.52
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	2,897,625	68,991	64.91
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,005,582	72,975	66.31
Subject	Apartment	72	73,250	1990	True & Full Value		4,844,600	67,286	66.14
					Applicant's Requested Value		4,284,000	59,500	58.48
					Assessor's Recommended Value		4,844,600	67,286	66.14

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,755,200	116,132	87
75 th Percentile	2,176,075	72,806	69
Median	1,745,200	64,645	66
25 th Percentile	1,407,200	59,096	63
Minimum	704,000	43,741	42
True & Full Value	4,844,600	67,286	66.14
Requested Value	4,284,000	59,500	58.48

Recommended Action: Retain the 2024 True & Full Value of \$4,844,600

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Country Club Apartments

Parcel Numbers: 01-0501-00190-000 & 01-0501-00220-000

2429-2449 West Country Club Dr S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 2,393,400

Applicants Requested Value(s) 2,120,000 -11.5%

General Property Information

Sale (05/2011) Undisclosed

Property Type Apartment (5 Bldgs)

Year Built 1968/1966

Building Area (sf) 41,400 57.81 / sf

Apartment Units 40 59,835 / unit

Fargo Assessor Recommendation 2,393,400



Summary

Subject is a 40 unit apartment complex spread over five buildings. Appellant is requesting that the true and full value be reduced to 2,120,000. This is a reduction of \$273,400 or 11.5%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis estimated the market value to be higher. 2443 West Country Club Dr S was appealed for the 2023 assessment to the City Board of Equalization. The City BOE upheld the value for the 2023 assessment.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits above the median in value per unit, and near the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2913 8 St N	Apartment	14	12,988	1959	9/2022	785,000	824,500	58,893	63.48
2660 15 St S	Apartment	18	18,656	1977	6/2022	1,050,000	1,050,000	58,333	56.28
3025 10 St N	Apartment	18	17,280	1976	4/2023	1,000,000	1,012,500	56,250	58.59
1401 27 Ave S	Apartment	24	24,872	1977	3/2022	1,475,000	1,475,000	61,458	59.30
Subject	Apartment	40	41,400	1966 1968	True & Full Value		2,393,400	59,835	57.81
					Applicant's Requested Value		2,120,000	53,000	51.21
					Assessor's Recommended Value		2,393,400	59,835	57.81

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	2,393,400	59,835	57.81
Requested Value	2,120,000	53,000	51.21
Recommended Value	2,393,400	59,835	57.81

Recommended Action(s):

Retain the 2024 True & Full Value of 957,100 for parcel number 01-0501-00190-000

Retain the 2024 True & Full Value of 1,436,300 for parcel number 01-0501-00220-000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Crown Court I Apartments

Parcel Number: 01-0440-02710-000

801 10 Ave N

Owner: Crown Court Apts, LLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 853,200

Applicants Requested Value(s) 632,100 -25.91%

General Property Information

Last Sold on (no sale recorded)

Property Type Apartment

Year Built 1961

Building Area (sf) 11,700 72.92 / sf

Apartment Units 12 71,100/ unit

Fargo Assessor Recommendation 735,000



Summary

Subject is a 12 unit apartment building built in 1961. Appellant is requesting that the true and full value be reduced to \$52,675 per unit. This is a reduction of \$211,100 or 25.91%. The appellant provided sales data and financial statements.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$735,000.

City staff studied the 4 comparison properties provided by the applicant, and the current assessments of similar properties for equalization. The search parameters for uniformity included apartment properties with 8 to 18 units, and built between 1960 and 1968. This included 23 such properties. The subject sits near the top of the competing property set in value per unit.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
509 29 Ave N	Apartment	12	10,908	1962	May-23	997,000	1,055,000	87,917	96.72
3025 10 ST N	Apartment	18	17,280	1976	Apr-23	1,000,000	1,012,500	56,250	58.59
517 28 Ave N	Apartment	12	10,908	1960	Mar-23	675,000	683,700	56,975	62.68
2615 15 ST S	Apartment	24	17,082	1975	Sept-23	1,375,000	1,376,300	57,346	80.57
1402 32 ST S	Apartment	18	17,748	1976	Feb-23	1,098,000	1,103,200	61,289	62.16
Subject	Apartment	12	11,700	1961	True & Full Value		853,200	71,100	72.92
					Applicant's Requested Value		632,100	52,675	54.03
					Assessor's Recommended Value		735,000	61,250	62.82

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	1,074,900	73,978	87.86
75 th Percentile	862,000	60,244	62.85
Median	688,400	59,188	58.79
25 th Percentile	489,250	54,759	57.73
Minimum	473,500	45,392	49.81
True & Full Value	853,200	71,100	72.92
Requested Value	632,100	52,675	54.03
Recommended Value	735,000	61,250	62.82

Recommended Action: Reduce the 2024 True & Full Value to \$735,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 9,719,400

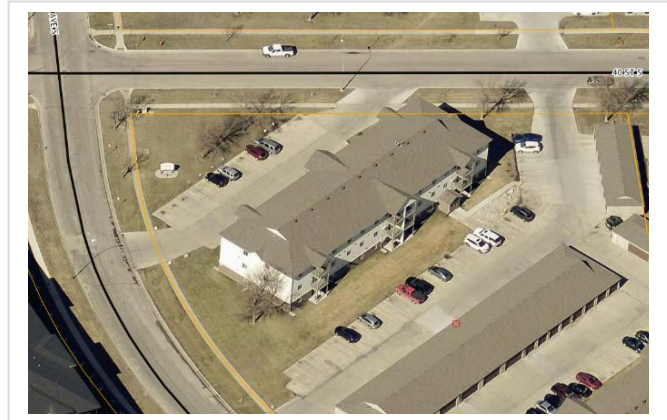
Applicants Requested Value(s) 9,469,680 -2.6%

General Property Information

Property Type Apartment (5 bldgs)
Year Built 1995

Building Area 146,688 sf 66.26 / sf
Apartment Units 136 71,466 / unit

Fargo Assessor Recommendation 9,719,400



Summary

The subject is an apartment complex with 136 units, spread out over five buildings. Appellant is requesting a reduction of \$249,720 or 2.6%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$10,109,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1990 and 2000. There are 188 such properties. The true and full value sits near the median value on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,576,634	74,513	64.64
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	8,085,547	67,380	65.01
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,183,662	75,801	71.31
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,643,080	79,615	72.34
Subject	Apartment	136	146,688	1995	True & Full Value		9,719,400	71,466	66.26
					Applicant's Requested Value		9,469,680	69,630	64.56
					Assessor's Recommended Value		9,719,400	71,466	66.26

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,810,600	116,132	91
75 th Percentile	2,324,500	78,326	70
Median	1,903,250	72,553	68
25 th Percentile	1,645,900	62,867	66
Minimum	891,900	44,595	49
True & Full Value	9,719,400	71,466	66.26
Requested Value	9,469,680	69,630	64.56

Recommended Action: Retain the 2024 True & Full Value of \$9,719,400

Emerald Court Apartments

Parcel Number: 01-0730-00240-000

501 30 Ave N

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,514,900

Applicants Requested Value(s) 1,341,672 -11.4%

General Property Information

Sale (07/2008) 923,600

Property Type Apartment

Year Built 1967

Building Area (sf) 25,110 60.33/sf

Apartment Units 24 63,121

Fargo Assessor Recommendation 1,417,000



Summary

Subject is a 24 unit apartment building. Appellant is requesting a total valuation of \$1,341,672 or \$55,903/unit. This is a reduction of \$173,228 or 13%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis estimated the market value to be \$1,417,000, a reduction 97,900 or -6.5%.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits between the median and 75th percentile in value per unit, and below the 25th percentile in value per square foot. The recommended value change helps equalize the subject with adjacent properties.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2802 8 St N	Apartment	23	20,064	1962	08/2020	1,050,000	1,072,100	46,613	53.43
1211 11 1/2 St N	Apartment	19	15,320	1958	12/2023	959,700	963,200	50,694	62.87
3025 10 St N	Apartment	18	17,280	1976	04/2023	1,000,000	1,012,500	56,250	58.59
1842 14 St S	Apartment	18	16,965	1962	08/2022	910,000	919,900	51,106	54.22
Subject	Apartment	24	25,110	1967	True & Full Value		1,514,900	63,120	60.33
					Applicant's Requested Value		1,341,672	55,903	52.36
					Assessor's Recommended Value		1,417,000	59,042	56.43

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,514,900	63,120	60.33
Requested Value	1,341,672	55,903	52.36
Recommended Value	1,417,000	59,042	56.43

Recommended Action: Reduce the 2024 True & Full Value of \$1,417,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 8,804,700

Applicants Requested Value(s) 7,644,000 -13.2%

General Property Information

Recent Sale Price (06/2021) 7,673,300

Property Type Apartment (5 Bldgs)

Year Built 1992

Building Area (sf) 124,367 70.80 / sf

Apartment Units 120 73,373 / unit

Fargo Assessor Recommendation 8,804,700



Summary

Subject is an 120 unit apartment complex spread over five buildings. Appellant is requesting that the true and full value be reduced to the 2021 purchase price. This is a reduction of \$1,160,700 or 13.2%. The appellant provided financial statements, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$8,867,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1985 and 1995. There are 208 such properties. The true and full value sits between the 75th and 90th percentiles on both units of comparison.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,455,969	71,999	62.46
1770 39 ST S	Apartment	210	239,231	1997	Jul-21	14,595,000	14,293,140	68,063	59.75
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,106,459	73,963	69.58
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,413,448	77,223	70.17
Subject	Apartment	120	124,367	1992	True & Full Value		8,804,700	73,373	70.80
					Applicant's Requested Value		7,644,000	63,700	61.46
					Assessor's Recommended Value		8,804,000	73,373	70.80

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,755,200	116,132	87
75 th Percentile	2,176,075	72,806	69
Median	1,745,200	64,645	66
25 th Percentile	1,407,200	59,096	63
Minimum	704,000	43,741	42
True & Full Value	8,804,700	73,373	70.80
Requested Value	7,644,000	63,700	61.46
Recommended Value	8,804,000	73,373	70.80

Recommended Action: Retain the 2024 True & Full Value of \$8,804,000

Foxtail Creek Townhomes

Parcel Number: 01-6420-00260-000

3720 42 St S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 2,681,000

Applicants Requested Value(s) 1,650,000 -38.46%

General Property Information

Recent Sale (09/2020) 1,451,100

Property Type Apartment (4 Bldgs)

Year Built 2003

Building Area (sf) 38,522 69.60 / sf

Apartment Units 30 89,367 / unit

Fargo Assessor Recommendation 2,538,000



Summary

Subject is an 30 unit apartment complex spread over four buildings. Appellant is requesting that the true and full value be reduced to \$55,000 per unit or \$1,650,000. This is a reduction of \$1,031,000 or 38.46%. The appellant provided financial statements, the most recent sale price, as support for the requested reduction. Building recently came off 15 year PILOT, sale price well below original construction cost in 2003. Uncertain circumstances surrounding sale.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$2,538,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with 4 to 36 units, and built between 1998 and 2004. There are 86 such properties. The true and full value sits near the 75th percentile in value per unit, and near the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
3256 18 ST S	Apartment	30	31,883	1991	Jun-21	1,904,700	2,300,700	76,690	72.16
2660 15 ST S	Apartment	18	42,744	1977	Jun-22	1,050,000	1,564,800	86,933	83.88
1401 27 AVE S	Apartment	24	47,621	1977	Mar-22	1,475,000	2,161,400	90,058	86.90
3301 16 AVE SW	Apartment	18	33,144	1982	Mar-21	1,007,500	1,423,300	79,072	77.84
Subject	Apartment	30	38,522	2003	True & Full Value		2,681,000	89,367	69.60
					Applicant's Requested Value		1,650,000	55,000	42.83
					Assessor's Recommended Value		2,538,000	84,600	65.88

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	3,311,000	118,375	94.52
75 th Percentile	2,543,275	89,094	77.19
Median	2,226,200	83,757	73.86
25 th Percentile	1,988,675	79,520	70.74
Minimum	532,900	69,383	65.39
True & Full Value	2,681,000	89,367	69.60
Requested Value	1,650,000	55,000	42.83
Recommended Value	2,538,000	84,600	65.88

Recommended Action: Reduce the 2024 True & Full Value to \$2,538,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 320,100

Applicants Requested Value(s) 261,904 -18.2%

General Property Information
Property Type Four-Plex Apartment
Year Built 1984

Building Area 3,840 sf 83.36 / sf
Apartment Units 4 80,025 / unit

Fargo Assessor Recommendation 320,100



Summary

Appellant is requesting a reduction of \$58,196 or 18.2%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$324,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all four plex properties located in the "University Mixed Use" map zone, and built before 1990. There are 24 such properties. The true and full value sits near the median price on both units of comparison. The requested value would be below the minimum value on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
909 12 ST N	Four-Plex	4	3,920	1973	Nov-23	340,000	362,966	90,741	92.59
2914 7 ST N	Four-Plex	4	4,088	1959	Dec-23	289,000	333,268	83,317	81.52
1825 13 1/2 ST S	Four-Plex	4	3,990	1959	Oct-23	295,000	306,769	76,692	76.88
2911 7 AVE N	Four-Plex	4	3,832	1979	Sep-23	286,000	292,565	73,141	76.35
Subject	Four-Plex	4	3,840	1984	True & Full Value		320,100	80,025	83.36
					Applicant's Requested Value		261,904	65,476	68.20
					Assessor's Recommended Value		320,100	80,025	83.36

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	371,800	92,950	144
75 th Percentile	341,375	85,344	91
Median	318,700	79,675	83
25 th Percentile	299,075	74,769	80
Minimum	265,700	66,425	75
True & Full Value	320,100	80,025	83.36
Requested Value	261,904	65,476	68.20

Recommended Action: Retain the 2024 True & Full Value of \$320,100

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 320,100

Applicants Requested Value(s) 261,904 -18.2%

General Property Information
Property Type Four-Plex Apartment
Year Built 1984

Building Area 3,840 sf 83.36 / sf
Apartment Units 4 80,025 / unit

Fargo Assessor Recommendation 320,100



Summary

Appellant is requesting a reduction of \$58,196 or 18.2%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$324,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all four plex properties located in the "University Mixed Use" map zone, and built before 1990. There are 24 such properties. The true and full value sits near the median price on both units of comparison. The requested value would be below the minimum value on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
909 12 ST N	Four-Plex	4	3,920	1973	Nov-23	340,000	362,966	90,741	92.59
2914 7 ST N	Four-Plex	4	4,088	1959	Dec-23	289,000	333,268	83,317	81.52
1825 13 1/2 ST S	Four-Plex	4	3,990	1959	Oct-23	295,000	306,769	76,692	76.88
2911 7 AVE N	Four-Plex	4	3,832	1979	Sep-23	286,000	292,565	73,141	76.35
Subject	Four-Plex	4	3,840	1984	True & Full Value		320,100	80,025	83.36
					Applicant's Requested Value		261,904	65,476	68.20
					Assessor's Recommended Value		320,100	80,025	83.36

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	371,800	92,950	144
75 th Percentile	341,375	85,344	91
Median	318,700	79,675	83
25 th Percentile	299,075	74,769	80
Minimum	265,700	66,425	75
True & Full Value	320,100	80,025	83.36
Requested Value	261,904	65,476	68.20

Recommended Action: Retain the 2024 True & Full Value of \$320,100

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 320,100

Applicants Requested Value(s) 261,904 -18.2%

General Property Information
Property Type Four-Plex Apartment
Year Built 1984

Building Area 3,840 sf 83.36 / sf
Apartment Units 4 80,025 / unit

Fargo Assessor Recommendation 320,100



Summary

Appellant is requesting a reduction of \$58,196 or 18.2%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$324,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all four plex properties located in the "University Mixed Use" map zone, and built before 1990. There are 24 such properties. The true and full value sits near the median price on both units of comparison. The requested value would be below the minimum value on both units of comparison. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
909 12 ST N	Four-Plex	4	3,920	1973	Nov-23	340,000	362,966	90,741	92.59
2914 7 ST N	Four-Plex	4	4,088	1959	Dec-23	289,000	333,268	83,317	81.52
1825 13 1/2 ST S	Four-Plex	4	3,990	1959	Oct-23	295,000	306,769	76,692	76.88
2911 7 AVE N	Four-Plex	4	3,832	1979	Sep-23	286,000	292,565	73,141	76.35
Subject	Four-Plex	4	3,840	1984	True & Full Value		320,100	80,025	83.36
					Applicant's Requested Value		261,904	65,476	68.20
					Assessor's Recommended Value		320,100	80,025	83.36

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	371,800	92,950	144
75 th Percentile	341,375	85,344	91
Median	318,700	79,675	83
25 th Percentile	299,075	74,769	80
Minimum	265,700	66,425	75
True & Full Value	320,100	80,025	83.36
Requested Value	261,904	65,476	68.20

Recommended Action: Retain the 2024 True & Full Value of \$320,100

Hawn Apartments

Parcel Number: 01-0730-00260-000 & 01-0730-00270-000

520 31 Ave N & 504 31 Ave N

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 3,132,200

Applicants Requested Value(s) 2,683,344 -14.3%

General Property Information

Recent Sale (03/2020) 2,405,400

Property Type Apartment (2 Bldgs)

Year Built 1968/1969

Building Area (sf) 50,220 62.37 / sf

Apartment Units 48 65,254 / unit

Fargo Assessor Recommendation 2,818,000



Summary

Subject is a 48 unit apartment complex spread over two buildings. Appellant is requesting that the true and full value be reduced to \$2,683,344 or \$55,903/unit. This is a reduction of \$448,856 or 14.3%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis estimated the market value to be \$2,818,000 or -10%. The recommended value change helps equalize the subject with adjacent properties.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits around the median in value per unit, and also below the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,507,372	73,070	63.39
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	8,164,494	68,037	65.65
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,151,436	75,034	70.59
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,516,254	78,294	71.14
Subject	Apartment	48	50,220	1968 1969	True & Full Value		3,132,200	65,254	62.37
					Applicant's Requested Value		2,683,344	55,903	53.43
					Assessor's Recommended Value		2,818,000	58,708	56.11

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	3,132,200	65,254	62.37
Requested Value	2,683,344	55,903	53.43
Recommended Value	2,818,000	58,708	56.11

Recommended Action(s):

Reduce the 2024 True & Full Value to \$1,406,000 for parcel number 01-0730-00260-000

Reduce the 2024 True & Full Value to \$1,412,000 for parcel number 01-0730-00270-000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Hunters Run I Apartments

Parcel Number: 01-5600-00400-000

1610 34 St S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 881,500

Applicants Requested Value(s) 768,000 -12.9%

General Property Information

Last Sold on (03/2007) 509,200

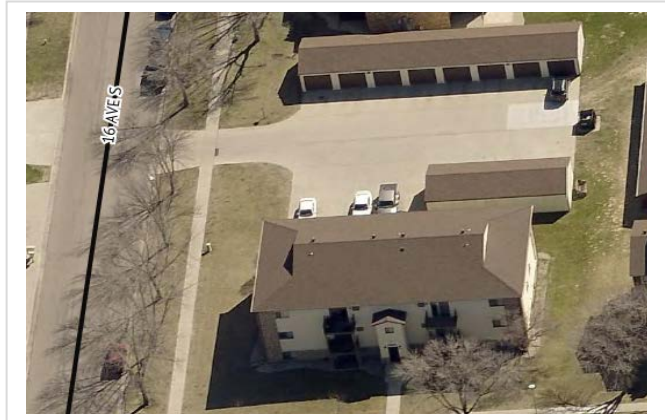
Property Type Apartment

Year Built 1987

Building Area (sf) 14,106 62.49 / sf

Apartment Units 12 73,458 / unit

Fargo Assessor Recommendation 794,000



Summary

Subject is a 12 unit apartment building built-in 1987. Appellant is requesting that the true and full value be reduced to that of similar owned property Hunters Run II at \$64,000 a unit. This is a reduction of \$113,500 or 12.8%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$794,000.

City staff studied the comparison property provided and current assessments of similar properties for equalization. The search parameters are all apartment properties between 11 and 20 units, and built between 1982 and 1992. This included 84 such properties.

The true and full value sits between above the 75th percentile in value per unit, and near the median in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2660 15 ST S	Apartment	18	18,656	1977	Jun-22	1,050,000	1,147,608	63,756	61.51
1802 40 ST SW	Apartment	24	26,292	1994	Dec-20	1,450,000	1,770,366	73,765	67.33
1401 27 AVE S	Apartment	24	24,872	1977	Mar-22	1,475,000	1,640,672	68,361	65.96
2421 20 AVE S	Apartment	18	16,224	1982	Dec-20	1,000,000	1,188,389	66,022	73.25
Subject	Apartment	12	14,106	1987	True & Full Value		881,500	73,458	62.49
					Applicant's Requested Value		768,000	64,000	54.44
					Assessor's Recommended Value		794,000	66,200	56.29

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	1,411,000	85,791	73.34
75 th Percentile	1,154,100	65,850	63.90
Median	1,114,500	60,711	62.49
25 th Percentile	1,010,200	56,745	59.33
Minimum	766,00	50,510	51.22
True & Full Value	881,500	73,458	62.49
Requested Value	768,000	64,000	54.44
Recommended Value	794,000	66,200	56.29

Recommended Action: Reduce the 2024 True & Full Value to \$794,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant:	Sterling Property Management		
Assessed Value (2024 Tax Year)	938,000		
Applicants Requested Value(s)	804,000	-14.3%	
General Property Information			
Sold Last on (02/2013)		715,800	
Property Type		Apartment	
Year Built		1984	
Building Area (sf)	16,014	58.57 / sf	
Apartment Units	12	78,167 / unit	
Fargo Assessor Recommendation	828,000		



Summary

Subject is an 12 unit apartment building built-in 1994. Appellant is requesting that the true and full value be reduced to that of similar owned properties Sunchase, Village West and Gander Court apartments. This is a reduction of \$134,000 or 14.3%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$828,000.

City staff studied the four comparison properties provided by the applicant, and the current assessments of similar properties for equalization. The search parameters for uniformity included apartment properties with 12 to 20 units, and built between 1984 and 1988. This included 17 such properties.

The current true and full value sits just below the 25th percentile, above the max in value per unit, and near the median in value per sf.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2660 15 ST S	Apartment	18	17,808	1987	Jun-22	\$1,050,000	\$1,150,048	63,892	61.64
1402 32 ST S	Apartment	20	19,240	1988	Feb-23	\$1,103,200	\$1,169,238	64,958	65.88
1401 27 AVE S	Apartment	20	19,240	1988	Mar-22	\$1,475,000	\$1,644,814	68,534	66.13
3114 3 ST N	Apartment	20	18,774	1985	Jun-21	\$1,264,000	\$1,460,102	81,117	84.03
Subject	Apartment	12	16,014	1984	True & Full Value		938,000	78,167	58.57
					Applicant's Requested Value		804,000	67,000	50.21
					Assessor's Recommended Value		828,000	69,000	51.70

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	1,248,800	69,378	71.47
75 th Percentile	1,092,800	60,711	62.58
Median	1,019,000	56,611	58.32
25 th Percentile	973,800	54,100	57.14
Minimum	704,000	50,510	41.98
True & Full Value	938,000	78,167	58.57
Requested Value	804,000	67,000	50.21
Recommended Value	828,000	69,000	51.70

Recommended Action: Reduce the 2024 True & Full Value to \$828,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Kingswood Apartments

Parcel Number: 01-0100-01040-000

1001 18 St N

Owner: Kingswood Apartments LLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,284,200

Applicants Requested Value(s) 1,202,664 -6.3%

General Property Information

Property Type Apartment
Year Built 1972

Building Area 19,689 sf 65.22 / sf
Apartment Units 24 53,508 / unit

Fargo Assessor Recommendation 1,284,200



Summary

Appellant is requesting a reduction of \$81,536 or 6.3%. The appellant provided financial statements and comparable sales as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$1,404,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties located in the "University Mixed Use" map zone, with more than 8 units, and built before 1980. There are 21 such properties. The true and full value sits near the 75th percentile on price per unit, and near the minimum on price per square foot. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2615 15 ST S	Apartment	24	17,082	1975	Sep-23	1,375,000	1,363,227	56,801	79.80
3025 10 ST N	Apartment	18	17,280	1976	Apr-23	1,000,000	1,058,629	58,813	61.26
1402 32 ST S	Apartment	18	17,748	1976	Feb-23	1,098,000	1,121,340	62,297	63.18
1842 14 ST S	Apartment	18	16,965	1962	Aug-22	910,000	1,010,962	56,165	59.59
Subject	Apartment	24	19,689	1972	True & Full Value		1,284,200	53,508	65.22
					Applicant's Requested Value		1,202,664	50,111	61.08
					Assessor's Recommended Value		1,284,200	53,508	65.22

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,050,700	71,900	80
75 th Percentile	1,284,200	53,508	76
Median	824,200	48,750	70
25 th Percentile	815,600	48,110	66
Minimum	369,200	42,279	65
True & Full Value	1,284,200	53,508	65.22
Requested Value	1,202,664	50,111	61.08

Recommended Action: Retain the 2024 True & Full Value of \$1,284,200

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Kingswood Apartments

Parcel Number: 01-0100-01045-000

1011 18 St N

Owner: Kingswood Apartments LLP

Appeal of Assessment for Year: 2024

Name of Applicant:		Sterling Property Management	
Assessed Value (2024 Tax Year)	1,308,400		
Applicants Requested Value(s)	1,202,664	-8.1%	
General Property Information			
Property Type	Apartment		
Year Built	1972		
Building Area	19,689 sf	66.45 / sf	
Apartment Units	24	54,517 / unit	
Fargo Assessor Recommendation	1,308,400		



Summary

Appellant is requesting a reduction of \$105,736 or 8.1%. The appellant provided financial statements and comparable sales as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$1,413,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties located in the "University Mixed Use" map zone, with more than 8 units, and built before 1980. There are 21 such properties. The true and full value sits near the 75th percentile on price per unit, and near the minimum on price per square foot. We see no equalization issues with the subject property.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2615 15 ST S	Apartment	24	17,082	1975	Sep-23	1,375,000	1,370,327	57,097	80.22
3025 10 ST N	Apartment	18	17,280	1976	Apr-23	1,000,000	1,065,729	59,207	61.67
1402 32 ST S	Apartment	18	17,748	1976	Feb-23	1,098,000	1,128,440	62,691	63.58
1842 14 ST S	Apartment	18	16,965	1962	Aug-22	910,000	1,018,062	56,559	60.01
Subject	Apartment	24	19,689	1972	True & Full Value		1,308,400	54,517	66.45
					Applicant's Requested Value		1,202,664	50,111	61.08
					Assessor's Recommended Value		1,308,400	54,517	66.45

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,050,700	71,900	80
75 th Percentile	1,284,200	53,508	76
Median	824,200	48,750	70
25 th Percentile	815,600	48,110	66
Minimum	369,200	42,279	65
True & Full Value	1,308,400	54,517	66.45
Requested Value	1,202,664	50,111	61.08

Recommended Action: Retain the 2024 True & Full Value of \$1,308,400

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Martha Alice Apartments

Parcel Number: 01-0730-00200-000

302 30 Ave N

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,564,900

Applicants Requested Value(s) 1,341,672 -14.3%

General Property Information

Sale (08/2009) 865,500
Property Type Apartment
Year Built 1967
Building Area (sf) 25,110 \$62.32
Apartment Units 24 \$65,204

Fargo Assessor Recommendation 1,394,000



Summary

Subject is a 24 unit apartment building. Appellant is requesting that the true and full value be reduced to 1,341,672 or \$55,903 per unit. This is a reduction of \$223,228 or 14.3%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. Property was previously appealed for the 2023 assessment and upheld at the 2023 Board of Equalization hearing. The analysis estimated the market value to be \$1,394,000, a reduction of \$170,900 or -10.9%.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits around the median in value per unit, and below the 25th percentile in value per square foot. The recommended value change equalizes the subject with adjacent properties.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
2660 15 St S	Apartment	18	18,656	1977	06/2022	1,050,000	1,050,000	58,333	56.28
3025 10 St N	Apartment	29	17,280	1976	04/2023	1,000,000	1,012,500	56,250	58.59
1402 32 St S	Apartment	18	17,748	1976	02/2023	1,098,000	1,103,200	61,289	62.16
517 28 Ave N	Apartment	12	10,908	1960	03/2023	675,000	683,700	56,975	62.68
1211 11 1/2 St N	Apartment	19	15,320	1958	12/2023	959,700	964,900	50,784	62.98
Subject	Apartment	24	25,110	1967	True & Full Value		1,564,900	65,204	62.32
					Applicant's Requested Value		1,341,672	55,903	53.43
					Assessor's Recommended Value		1,394,000	58,083	55.51

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	935,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,564,900	65,204	62.32
Requested Value	1,341,672	55,903	53.43
Recommended Value	1,394,000	58,083	55.51

Recommended Action: Reduce the 2024 True & Full Value to \$1,394,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Oxford Apartments

Parcel Number: 01-2870-01355-000

3301 32 St S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 11,174,900

Applicants Requested Value(s) 9,936,864 -11.1%

General Property Information

Recent Sale (07/2021) 9,937,000

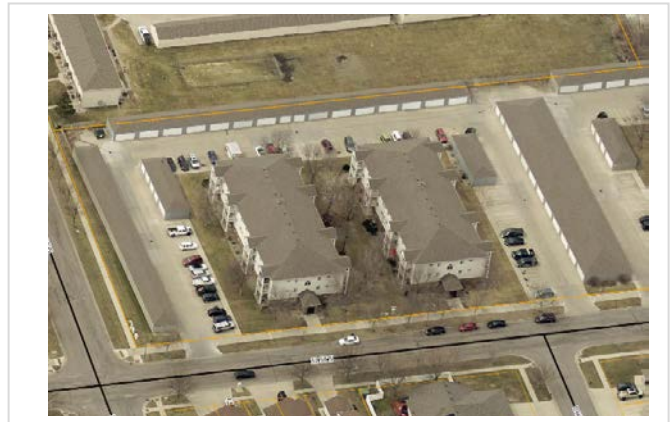
Property Type Apartment (6 Bldgs)

Year Built 1994

Building Area (sf) 163,680 68.27 / sf

Apartment Units 144 77,603 / unit

Fargo Assessor Recommendation 10,658,000



Summary

Subject is an 144 unit apartment complex spread over six buildings. Appellant is requesting that the true and full value be reduced to the 2021 purchase price. This is a reduction of \$1,238,036 or 11.1%. The appellant provided financial statements, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$10,658,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1985 and 1995. There are 208 such properties. The true and full value sits between near the 90th percentile in value per unit, and near the 75th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,564,595	74,262	64.42
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	8,075,746	67,298	64.93
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,161,347	75,270	70.81
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,606,494	79,234	72.00
Subject	Apartment	144	163,680	1994	True & Full Value		11,174,900	77,603	68.27
					Applicant's Requested Value		9,936,864	69,006	60.71
					Assessor's Recommended Value		10,658,000	74,016	65.11

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,755,200	116,132	87
75 th Percentile	2,176,075	72,806	69
Median	1,745,200	64,645	66
25 th Percentile	1,407,200	59,096	63
Minimum	704,000	43,741	42
True & Full Value	11,174,900	77,603	68.27
Requested Value	9,936,864	69,006	60.71
Recommended Value	10,658,000	74,016	65.11

Recommended Action: Reduce the 2024 True & Full Value to \$10,658,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Park Terrace Apartment

Parcel Number: 01-2140-00060-000

420-422 8 St S

Owner: Park Terrace Apartments LLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 1,143,700

Applicants Requested Value(s) 937,008 -18%

General Property Information

Sale (05/2006) 731,700
Property Type Apartment
Year Built 1966
Building Area (sf) 21,366 53.53 / sf
Apartment Units 18 63,539 / unit

Fargo Assessor Recommendation 1,143,700



Summary

Subject is an 18 unit apartment building. Appellant is requesting that the true and full value be reduced to 937,008. This is a reduction of \$206,692 or 18%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis indicates a higher value.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits around the 75th percentile in value per unit, and below the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1402 32 St S	Apartment	18	17,748	1976	02/2023	1,098,000	1,103,200	61,289	62.16
2615 15 St S	Apartment	24	17,082	1975	06/2023	1,375,000	1,376,300	57,346	80.57
510 8 St S	Apartment	10	7,560	1960	08/2022	525,000	545,500	54,550	72.16
2660 15 St S	Apartment	18	18,656	1977	06/2022	1,050,000	1,050,000	58,333	56.28
Subject	Apartment	18	21,366	1966	True & Full Value		1,143,700	63,539	53.53
					Applicant's Requested Value		937,008	52,056	43.86
					Assessor's Recommended Value		1,143,700	63,539	53.53

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,143,700	63,539	53.53
Requested Value	937,008	52,056	43.86
Recommended Value	1,143,700	63,539	53.53

Recommended Action: Retain the 2024 True & Full Value of \$1,143,700

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Park Terrace Apartment

Parcel Number: 01-2240-03510-000

315 7 St S

Owner: Park Terrace Apartments LLP

Appeal of Assessment for Year: 2024

Name of Applicant:	Sterling Property Management		
Assessed Value (2024 Tax Year)	1,212,700		
Applicants Requested Value(s)	937,008	-22.73%	
General Property Information			
Sale (05/2006)		800,300	
Property Type		Apartment	
Year Built		1967	
Building Area (sf)	22,932	52.88 / sf	
Apartment Units	18	67,372	
Fargo Assessor Recommendation		1,212,700	



Summary

Subject is an 18 unit apartment building. Appellant is requesting that the true and full value be reduced to 937,008. This is a reduction of \$275,692 or 18%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis indicates a higher value.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits above the 75th percentile in value per unit, and below the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1402 32 St S	Apartment	18	17,748	1976	02/2023	1,098,000	1,103,200	61,289	62.16
2615 15 St S	Apartment	24	17,082	1975	06/2023	1,375,000	1,376,300	57,346	80.57
510 8 St S	Apartment	10	7,560	1960	08/2022	525,000	545,500	54,550	72.16
2660 15 St S	Apartment	18	18,656	1977	06/2022	1,050,000	1,050,000	58,333	56.28
Subject	Apartment	18	22,932	1967	True & Full Value		1,212,700	67,372	52.88
					Applicant's Requested Value		937,008	52,056	40.86
					Assessor's Recommended Value		1,212,700	67,372	52.88

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,212,700	67,372	52.88
Requested Value	937,008	52,056	40.86
Recommended Value	1,212,700	67,372	52.88

Recommended Action: Retain the 2024 True & Full Value of \$1,212,700

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 4,715,000

Applicants Requested Value(s) 4,587,000 -2.71%

General Property Information

Recent Sale (07/2021)

Property Type Apartment

Year Built 2001

Building Area (sf) 66,792 70.59 / sf

Apartment Units 66 71,439 / unit

Fargo Assessor Recommendation Retain the Current Value



Summary

Subject is part of an 210 unit apartment complex spread over seven buildings. There are three separate parcels for the complex and this is one of the three. Appellant is requesting that the true and full value be reduced to \$69,500 per unit. This is a reduction of \$128,000 or 2.71% for this parcel. Per the applicant this parcel along with two other parcels that included seven apartment buildings was purchased for \$14,595,000 or \$69,500 a unit in 2021. The appellant provided financial statements, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis supports the current value. Current assessments of similar properties for equalization was also studied. The search parameters are all apartment properties between 24 and 36 units, and built between 2000 and 2010. There are 61 such properties. The true and full value sits just above the minimum in value per unit, and near the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,886,393	80,967	70.25
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	8,778,116	73,151	70.58
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,494,144	83,194	78.27
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	8,318,011	86,646	78.73
Subject	Apartment	66		2001	True & Full Value	4,715,000	71,439	70.59	
					Applicant's Requested Value	4,587,000	69,500	68.68	
					Assessor's Recommended Value	Retain the Current Value			

Competing Properties (Assessed Values) Summary

	\$/Unit	\$/SF
Maximum	93,458	84.59
75 th Percentile	88,674	78.52
Median	83,788	76.21
25 th Percentile	80,589	72.99
Minimum	70,293	65.39
True & Full Value	4,715,000	71,439
Requested Value	4,587,000	69,500
Recommended Value	Retain the Current Value	

Recommended Action: Retain the current value of \$4,715,000

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 9,288,600

Applicants Requested Value(s) 8,340,000 -10.2%

General Property Information

Property Type Apartment (4 bldgs)
Year Built 1995

Building Area 141,672 sf 65.56 / sf
Apartment Units 120 77,405 / unit

Fargo Assessor Recommendation 8,911,000



Summary

The subject is an apartment complex with 120 units, spread out over four buildings. Appellant is requesting a reduction of \$948,600 or 10.2%. The appellant provided financial statements and an appraisal dated 05/13/2021 as support for the requested reduction. The subject sold in July 2021 with two other parcels for \$14,729,500.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$8,911,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 12 units, and built between 1990 and 2000. There are 188 such properties. The true and full value sits near the 75th percentile based on price per unit, and near the 25th percentile based on price per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	3,573,062	74,439	64.57
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	8,076,907	67,308	64.94
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,181,384	75,747	71.26
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	7,636,600	79,548	72.28
Subject	Apartment	120	141,672	1995	True & Full Value		9,288,600	77,405	65.56
					Applicant's Requested Value		8,340,000	69,500	58.87
					Assessor's Recommended Value		8,911,000	74,260	62.90

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	8,810,600	116,132	91
75 th Percentile	2,324,500	78,326	70
Median	1,903,250	72,553	68
25 th Percentile	1,645,900	62,867	66
Minimum	891,900	44,595	49
True & Full Value	9,288,600	77,405	65.56
Requested Value	8,340,000	69,500	58.87
Recommended Value	8,911,000	74,260	62.90

Recommended Action: Reduce the 2024 True & Full Value to \$8,911,000

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 2,125,400

Applicants Requested Value(s) 1,668,000 -21.52%

General Property Information

Recent Sale (07/2021) 9,937,000

Property Type Apartment

Year Built 2005

Building Area (sf) 30,767 69.08 / sf

Apartment Units 24 88,558 / unit

Fargo Assessor Recommendation 2,061,000



Summary

Subject is part of an 210 unit apartment complex spread over seven buildings. There are three separate parcels for the complex and this is one of the three. Appellant is requesting that the true and full value be reduced to \$69,500 per unit. This is a reduction of \$457,400 or 21.52% for this parcel. Per the applicant this parcel along with two other parcels that included seven apartment buildings was purchased for \$14,595,000 or \$69,500 a unit in 2021. The appellant provided financial statements, the most recent sale price, and an appraisal for financing purposes dated 05/13/2021 as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$2,061,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties between 24 and 36 units, and built between 2000 and 2010. There are 61 such properties. The true and full value sits between near the 75th percentile in value per unit, and near the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1810 39 ST S	Apartment	48	55,332	1998	Apr-22	4,004,000	4,196,860	87,435	75.85
2651 36 AVE S	Apartment	120	124,367	1992	Jun-21	7,644,000	9,512,175	79,268	76.48
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	3,779,149	89,980	84.65
3301 14 ST S (Moorhead)	Apartment	96	105,648	2003	Jan-23	8,300,000	8,967,358	93,410	84.88
Subject	Apartment	24	30,676	2005	True & Full Value		2,125,400	88,558	69.08
					Applicant's Requested Value		1,668,000	69,500	54.21
					Assessor's Recommended Value		2,061,000	85,875	66.99

Competing Properties (Assessed Values) Summary

	\$/Unit	\$/SF
Maximum	93,458	84.59
75 th Percentile	88,674	78.52
Median	83,788	76.21
25 th Percentile	80,589	72.99
Minimum	70,293	65.39
True & Full Value	2,125,400	88,558
Requested Value	1,668,000	69,500
Recommended Value	2,061,000	85,875

Recommended Action: Reduce the 2024 True & Full Value to \$2,061,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Urban Plains Apartments

Parcel Number: 01-8513-00040-000

5345 30 Ave S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2024 Tax Year) 25,031,800

Applicants Requested Value(s) 19,353,390 -22.7%

General Property Information

Recent Sale (04/2024) 47,478,987

Property Type 11 Apt Bldgs & Clubhouse

Year Built 2013-2014

Building Area (sf) 267,860 93.45 / sf

Apartment Units 210 119,199 / unit

Fargo Assessor Recommendation 22,342,000



Summary

Subject is an 210 unit apartment complex spread over six buildings and a clubhouse. Appellant is requesting that the true and full value be reduced to \$92,159 per unit. This is a reduction of \$5,678,410 or 20.91%. The applicant has indicated that the complex including parcel this parcel along with 01-8523-00200-000 is currently under contract to be acquired. The appellant has also provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. The analysis estimated the market value to be \$22,342,000.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties between 36 and 66 units, and built between 2010 and 2020. There are 79 such properties. The price per unit sits above 75th percentile in value per unit, and near the median percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	4,330,600	103,110	97.00
4700 46 ST S	Apartment	42	44,644	2014	Aug-23	4,100,000	4,401,200	104,790	98.58
4707 46 ST S	Apartment	66	81,435	2015	Aug-23	6,900,000	7,186,900	108,892	88.25
5200 44 AVE S	Apartment	54	72,335	2011	Jan-20	4,968,000	5,113,700	94,698	70.69
Subject	Apartment	210	267,860	2013-14	True & Full Value	25,031,800	119,199	93.45	
					Applicant's Requested Value	19,353,390	92,159	72.25	
					Assessor's Recommended Value	22,342,000	106,391	83.41	

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	6,271,500	131,196	118.73
75 th Percentile	4,353,550	112,531	99.75
Median	3,782,100	106,568	93.34
25 th Percentile	3,373,650	102,346	85.95
Minimum	2,703,200	86,644	76.21
True & Full Value	24,472,100	116,534	91.36
Requested Value	19,353,390	92,159	72.25
Recommended Value	22,342,000	106,391	83.41

Recommended Action: Reduce the 2024 True & Full Value to \$22,342,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Urban Plains Apartments

Parcel Number: 01-8523-00200-000

5497 28 Ave S

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2023 Tax Year) 21,954,500

Applicants Requested Value(s) 18,892,595 13.9%

General Property Information

Recent Sale (04/2024) 47,478,987

Property Type 11 Apt Bldgs & Clubhouse

Year Built 2015-2016

Building Area (sf) 241,500 90.91 / sf

Apartment Units 205 107,095 / unit

Fargo Assessor Recommendation Retain the Current Value



Summary

Subject is an 415 unit apartment complex spread over eleven apartment buildings and a clubhouse. Appellant is requesting that the true and full value be reduced to \$92,159 per unit. This is a reduction of \$3,061,905 or 13.9%. The applicant has indicated that the complex is currently under contract to be acquired. The appellant has also provided financial statements as support for the requested reduction.

City staff examined the value with the sales comparison approach. City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with range from 36 to 66 units, and built between 2010 and 2020. There are 79 such properties. The current values are near the median on both units of comparison.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
4551 47 AVE S	Apartment	42	44,644	2013	Aug-23	4,100,000	4,330,600	103,110	97.00
4700 46 ST S	Apartment	42	44,644	2014	Aug-23	4,100,000	4,401,200	104,790	98.58
4707 46 ST S	Apartment	66	81,435	2015	Aug-23	6,900,000	7,186,900	108,892	88.25
5200 44 AVE S	Apartment	54	72,335	2011	Jan-20	4,968,000	5,113,700	94,698	70.69
Subject	Apartment	205	241,500	2015-16	True & Full Value		21,954,500	107,095	90.91
					Applicant's Requested Value		18,892,595	92,159	78.23
					Assessor's Recommended Value		Retain the Current Value		

Competing Properties (Assessed Values) Summary

	\$/Unit	\$/SF
Maximum	131,196	118.73
75 th Percentile	112,531	99.75
Median	106,568	93.24
25 th Percentile	102,346	85.95
Minimum	86,644	76.21
True & Full Value	21,954,500	107,095
Requested Value	18,892,595	92,159
Recommended Value	Retain the Current Value	

Recommended Action: Retain the 2024 True & Full Value of \$21,954,500

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.

Woodland Apartments

Parcel Number: 01-0720-00230-000

510 29 Ave N

Owner: Sterling Properties, LLLP

Appeal of Assessment for Year: 2024

Name of Applicant: Sterling Property Management

Assessed Value (2023 Tax Year) 1,540,800

Assessed Value (2024 Tax Year) 1,457,000

Applicants Requested Value(s) 1,224,000 -16%

General Property Information

Sale (03/2007) 878,300

Property Type Apartment

Year Built 1965

Building Area (sf) 25,575 56.97/sf

Apartment Units 24 60,708 / unit

Fargo Assessor Recommendation 1,457,000



Summary

Subject is a 24 unit apartment building with exterior parking garages. Appellant is requesting that the true and full value be reduced to 1,224,000. This is a reduction of \$233,000 or 16%. The appellant provided financial statements as support for the requested reduction.

City staff examined the value with the cost and sales comparison approach. The analysis indicated no value change. In the 2023 appeal, this property value was upheld at the 2023 City Board of Equalization and then reduced 5.44% at the 2023 County Board of Equalization.

City staff also studied current assessments of similar properties for equalization. The search parameters are all apartment properties with more than 8 units, and built between 1959 and 1976. There are 166 such properties. The true and full value sits around the median in value per unit, and below the 25th percentile in value per square foot.

Comparable Sales Summary

Address	Property Type	Units	Size (SF)	Year Built	Sale Date	Sale Price (Contract)	Sale Price (Adjusted)	\$/Unit	\$/SF
1402 32 St S	Apartment	18	17,748	1976	02/2023	1,098,000	1,103,200	61,289	62.16
2913 8 St N	Apartment	14	12,988	1959	9/2022	785,000	824,500	58,893	63.48
517 28 Ave N	Apartment	12	10,908	1960	3/1/23	675,000	683,700	56,975	62.68
3024 9 1/2 St N	Apartment	18	17,280	1975	10/2021	1,000,000	1,015,600	56,367	58.72
Subject	Apartment	24	25,575	1965	True & Full Value		1,457,000	60,708	56.97
					Applicant's Requested Value		1,224,000	51,000	47.86
					Assessor's Recommended Value		1,457,000	60,708	56.97

Competing Properties (Assessed Values) Summary

	Full Value	\$/Unit	\$/SF
Maximum	2,842,900	89,053	106
75 th Percentile	1,387,475	63,948	68
Median	939,450	58,314	62
25 th Percentile	677,125	50,753	58
Minimum	344,500	34,278	50
True & Full Value	1,457,000	60,708	56.97
Requested Value	1,224,000	51,000	47.86
Recommended Value	1,457,000	60,708	56.97

Recommended Action: Retain the 2024 True & Full Value at \$1,457,000.

Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.



PIN: 02-0191-00010-000 & 02-0191-00050-000 &
02-4450-00040-000

Address: 3010 & 3015 7th St W & 703 31st Ave W

Owner: Lake Crest Partners LLP

SF/ Land:

Year Built: 2006

SF/ Buildings:

of Apt Units: 504

CBOE A24 Recommended Value: \$38,780,600 or \$76,945/unit.

Applicants Requested Value: \$36,179,136 or \$71,784/unit.

Property Notes: This is a 504-unit apartment complex comprised of 12 buildings built in 2006 with a separate clubhouse/office built in 2013. It has a mixture of garages and onsite parking spots.

CBOE Appeal Summary: The applicants requested value of \$71,784/unit is based on income and expense statements. No appraisal or comparable sales were submitted by the applicant. Sales of similar properties range from \$86,458 to 117,599. The most recent sale in West Fargo was \$105,000/unit of a large 100+ unit property built in 2015. With adjustments to age and number of units, we feel \$76,945/unit is in line with recent sales and fairly assessed.

Recommendation: No change for 2024





LAKE CREST

PARCEL	ADDRESS	YR BUILT	UNITS	ASSESSED VALUE		\$ PER UNIT
02-0191-00010-000	3010 7TH ST W	2006	252	\$	19,034,200	\$ 75,532
02-0191-00050-000	3015 7TH ST W	2006	252	\$	19,034,200	\$ 75,532
02-4450-00040-000	703 31ST AVE W	2013	CLUBHOUSE	\$	712,200	
			504 TOTAL	\$	38,780,600	\$ 76,945

WEST FARGO SALES

PARCEL	ADDRESS	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT
02-3080-00140-000	1400 12TH St W	2015	126	\$	13,230,000	12/1/2023	\$ 105,000

FARGO SALES

PARCEL	ADDRESS	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT
01-8522-00100& 00200-000	5450 & 5652 26TH ST S	2014	150	\$	17,639,900	11/1/2023	\$ 117,599
01-8638-00100-000	1151 32 AVE N	2016	252	\$	28,699,200	8/10/2023	\$ 113,886
01-7001-00650-000	5050 40 AVE S	2005	117	\$	10,654,100	6/28/2019	\$ 91,061

MOORHEAD SALES

PARCEL	ADDRESS	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT
58.060.0430	3301 14TH ST S	2003	96	\$	8,300,000	1/6/2023	\$ 86,458



PIN: 02-1400-00165-000 & 02-1400-00195-000

Address: 525 & 607 1st Ave E

Owner: Inreit Properties LLLP

SF/ Land: 96,900 Total

Year Built: 1974

SF/ Buildings: 44,904/sf

of Apt Units: 60 Total

CBOE A24 Recommended Value: \$2,929,200 or \$48,820/unit.

Applicants Requested Value: \$2,730,000 or \$45,500/unit.

Property Notes: This property is (2) 30-unit apartment buildings built in 1974, with a mix of detached garages and onsite parking spots. It features a mix of efficiency, 1- and 2-bedroom units.

CBOE Appeal Summary: The applicants submitted a fee appraisal with the effective date of October 2020 along with income and expenses statements as basis for the requested value of \$45,500/unit. Recent sales on the attached sheet show similar aged 12-24-unit properties range from \$52,150 to 61,289 per unit. The \$48,820/unit value on a 30-unit building is within the range of these sales when adjusted for unit count. We feel the property is assessed fairly when compared to similar sales.

Recommendation: No change for 2024



SADDLEBROOK							
SUBJECT							
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	ASSESSED VALUE		\$ PER UNIT
02-1400-00165-000	525 1ST AVE E	SADDLEBROOK	1974	30	\$ 1,464,600		
02-1400-00195-000	607 1ST AVE E	SADDLEBROOK	1974	30	\$ 1,464,600		
			TOTALS	60	\$ 2,929,200		\$ 48,820
WEST FARGO SALES							
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE	SALES DATE	\$ PER UNIT
02-1400-00120-000	102 5TH ST E		1964	12	\$ 685,000	6/15/2021	\$ 61,194
02-1410-00020-000	513 1ST AVE E		1974	19	\$ 1,031,399	12/31/2019	\$ 54,284
0-0187-00301-000	2322 MEADOW RIDGE PKWY		1985	12	\$ 758,400	6/26/2019	\$ 63,200
FARGO SALES							
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE	SALES DATE	\$ PER UNIT
01-0830-00385-000	2615 15 ST S		1975	24	\$ 1,376,300	9/29/2023	\$ 57,346
01-4000-00200-000	1402 32 ST S		1976	18	\$ 1,103,200	2/1/2023	\$ 61,289
01-0830-00385-000	2615 15 ST S		1975	24	\$ 1,251,600	1/27/2023	\$ 52,150
MOORHEAD SALES							
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE	SALES DATE	\$ PER UNIT
58.172.0770 -00780	2610,2616 COUNTY CLUB PKY		1976	24	\$ 1,918,600	9/9/2022	\$ 79,941



PIN: 02-2000-00250-000, 02-2000-01100-000 &
02-2000-1240-000

Address: 207 91/2 Ave W, 943 2nd St W & 818 1st St

Owner: Sheyenne Terrace Townhomes LLP

SF/ Land: 350,553sf

Year Built: 1970

SF/ Buildings: 104,512sf / 17 Bldgs.

of Apt Units: 88

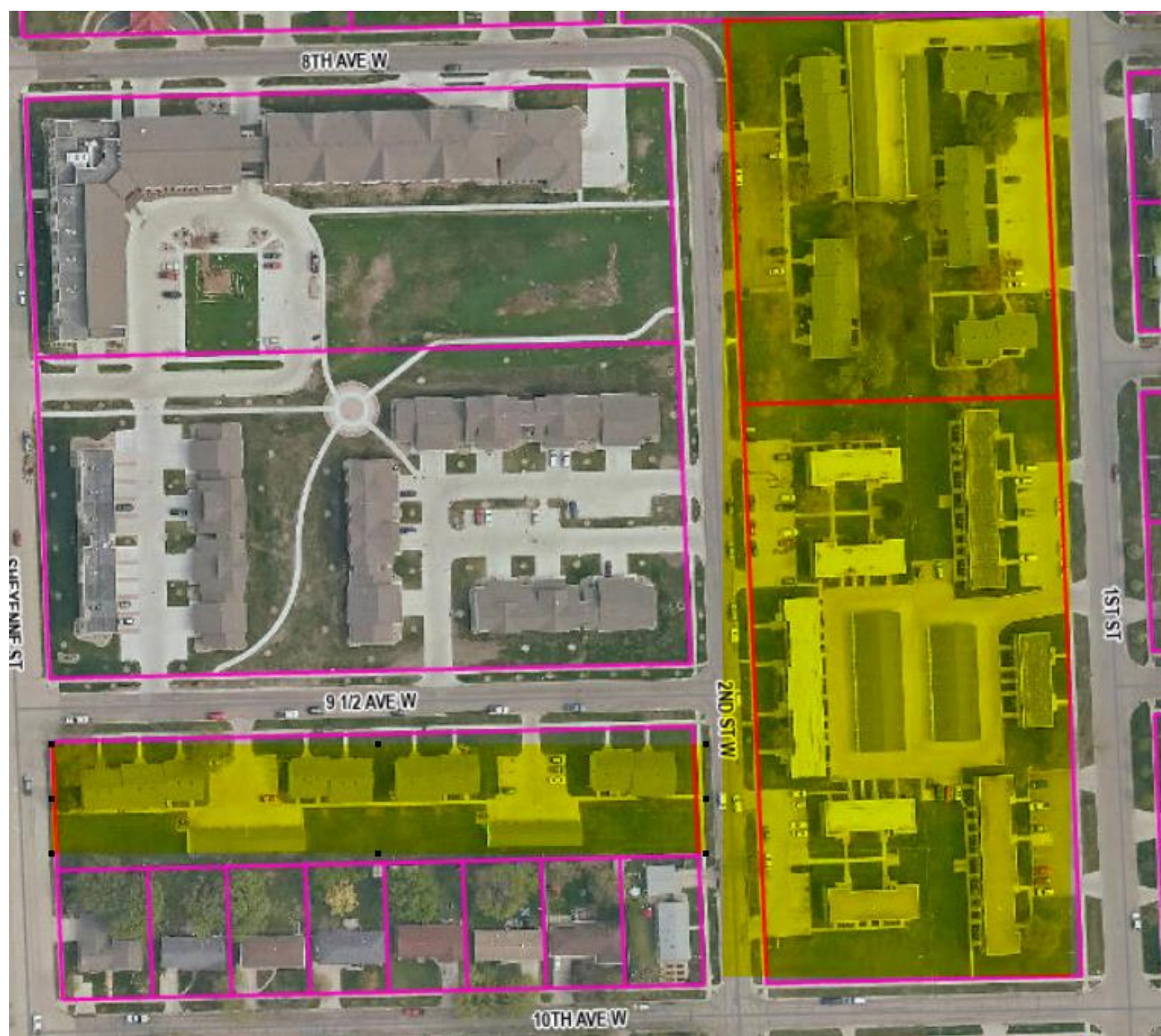
CBOE A24 Recommended Value: \$5,753,200 or \$65,377/unit.

Applicants Requested Value: \$5,408,040 or \$61,455/unit.

Property Notes: This property has 88 townhome style units over 3 parcels with 17 buildings comprised of 4, 6 and 8 plex. There are 2 story units with 2, 3 and 4 bedrooms with basements and detached garages and onsite parking spots. These properties have gas forced air heat and central air. Tenants pay for their own utilities.

CBOE Appeal Summary: The applicant's income and expenses statements as basis for the requested value of \$61,455/unit. This property was reduced at the local level from \$74,000/unit to \$65,377/unit due to concerns with age and condition. Similar townhome style properties are assessed at \$66,000-\$69,000/unit. We feel the \$65,377/unit value is fair and equitable.

Recommendation: No change for 2024



SHEYENNE TERRACE						
COMPARABLE ASSESSED						
PARCEL	ADDRESS	YR BUILT	UNITS	ASSESSED VALUE		\$ PER UNIT
02-2000-00250-000	207 9 1/2 AVE W	1970	18	\$	1,198,300	
02-2000-01100-000	943 2ND ST W	1970	44	\$	2,876,600	
02-2000-01240-000	818 1ST ST	1970	26	\$	1,678,300	
TOTALS			88	\$	5,753,200	\$ 65,377
WEST FARGO TOWNHOME STYLE APARTMENTS						
PARCEL	ADDRESS	YR BUILT	UNITS	ASSESSED VALUE		\$ PER UNIT
02-3061-00035-000	470 23RD ST E	1992	20	\$	1,329,623	\$ 66,481
02-1394-00015-000	625 23RD ST E	1997	22	\$	1,520,600	\$ 69,100
02-1380-00050-025	580 23RD ST E	1999	20	\$	2,160,000	\$ 108,000



PIN: 02-3325-00030-000

Address: 639 33rd Ave W

Owner: West Lake Apartments LLP

SF/ Land: 198,647

Year Built: 2004

SF/ Building: 116,526/sf (3 Floors of 38,586/sf)

of Apt Units: 78

CBOE A24 Recommended Value: \$7,343,100 or \$94,142/unit

Applicants Requested Value: \$6,157,074 or \$79,962/unit

Property Notes: This property is a 78 unit apartment building built in 2005, with both underground parking and detached garage parking. It features a mix of 1, 2 and 3 bedroom units, with a dedicated fitness room and community room.

CBOE Appeal Summary: The applicants requested value of 79,962/unit is based on income and expenses statements. The attached sales sheet shows similar properties with underground parking but 9-10 years newer than the subject selling at \$113,000 to \$117,000/unit. A 10-year newer property in West Fargo with similar rents but no underground parking sold for \$105,000/unit and a 2019 sale of a similar aged property with underground parking sold for \$91,061/unit. When adjusting for the age of the subject compared to the sales of newer properties, \$94,142/unit seems to be in line with recent sales and fairly assessed.

Recommendation: No change for 2024



WEST LAKE																			
SUBJECT																			
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	ASSESSED VALUE		\$ PER UNIT	UNDERGROUND		ASKING RENTS*			*PER GOOGLE SEARCH						
								PARKING		1 BDRM	2 BDRM	3BDRM							
02-3325-00030-000	639 33RD AVE W	WEST LAKE APTS	2005	78	\$	7,343,100	\$	94,142	YES	\$	900	\$	1,100	\$	1,400				
WEST FARGO SALES																			
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT	UNDERGROUND		1 BDRM	2 BDRM	3BDRM						
02-3080-00140-000	1400 12TH ST W	WEST CREEK	2015	126	\$	13,230,000	12/1/2023	\$	105,000	NO	\$	800	\$	1,227		N/A			
02-4851-00020-000	2915 BLUESTEM DR	LATITUDE 46	2013	330	\$	37,023,231	2/1/2016	\$	112,192	YES	\$	1,030	\$	1,220	\$	1,525			
FARGO SALES																			
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT	UNDERGROUND		1 BDRM	2 BDRM	3BDRM						
01-8522-00100& 00200-000	5450 & 5652 26TH ST S	EAGLEBROOK APTS	2014	150	\$	17,639,900	11/1/2023	\$	117,599	YES	N/A	\$	1,200		N/A				
01-8638-00100-000	1151 32 AVE N	U32 APARTMENTS	2016	252	\$	28,699,200	8/10/2023	\$	113,886	YES	\$	1,100	\$	1,400	\$	1,980			
01-8501-00091-000	4850 46TH ST S	CREEKSIDE IV	2020	84	\$	13,044,800	10/1/2022	\$	155,295	NO	\$	1,079	\$	1,335	\$	1,483			
01-8010-00109-000	4955 28TH AVE S	URBAN VIEW APTS	2012	198	\$	20,603,900	1/23/2020	\$	104,060	NO	\$	1,000	\$	1,160	\$	1,425			
01-8460-00200-000	5210 44TH AVE S	WOLF CREEK	2011	54	\$	5,113,700	1/10/2020	\$	94,698	NO	\$	1,010	N/A		N/A				
01-7001-00650-000	5050 40TH AVE S	OSGOOD PLACE	2005	117	\$	10,654,100	6/28/2019	\$	91,061	YES	\$	1,085	\$	1,225	\$	1,365			
MOORHEAD SALES																			
PARCEL	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT	UNDERGROUND		1 BDRM	2 BDRM	3BDRM						
58.060.0430	3301 14TH ST S	SOUTHRIDGE APTS	2003	96	\$	8,300,000	1/6/2023	\$	86,458	NO	\$	895	\$	1,095	\$	1,030			
58.608.0060	800 41ST AVE S	PRAIRIE SKY APTS	2006	54	\$	4,770,000	5/9/2021	\$	88,333	NO	N/A	\$	950		N/A				
OTHER CITIES																			
CITY	ADDRESS	DBA	YR BUILT	UNITS	SALES PRICE		SALES DATE	\$ PER UNIT	UNDERGROUND		1 BDRM	2 BDRM	3BDRM						
BISMARCK- 1535001100	4101 MONTREAL ST	HAWK POINTE APTS	2008	167	\$	17,750,000	1/1/2020	\$	106,287	NO	\$	945	\$	1,171	\$	1,312			
MINOT	1250 27TH AVE NW	NORTH HIGHLAND APTS	2013	239	\$	27,000,000	12/1/2020	\$	112,970	YES	\$	1,188	\$	1,429	\$	1,959			

Board of Equalization



Board of Equalization - April 9 and May 7, 2024 Minutes

April 9, 2024

The Board of City Commissioners met as the 2024 Board of Equalization at 7:30 o'clock a.m., Tuesday, April 9, 2024, in the City Commission Room at City Hall, Fargo, North Dakota, to consider the 2024 assessments of property in the City of Fargo for tax purposes.

Members present: Kolpack, Piepkorn, Strand, Mahoney.

Member absent: Preston.

Member Mahoney presiding.

Assessor's Year End Report:

City Assessor Mike Splonskowski said at this meeting, any outstanding appeals will be moved into a "pending" status, which will give his office time to review the appeals. There will be no decisions today, he said, final decisions will be announced at the reconvened meeting in May and this process is similar to other jurisdictions. He reviewed the 2024 Annual Report of the Fargo Assessment Department, as well as the laws relating to the duties of the Assessor's office and the Board of Equalization, legal requirements and professional standards. A 5-year annual reappraisal map was shown and he said his department just finished reappraising Area 5, which is south of 13th Avenue to about 76th Avenue and east of Interstate 29 to about 66th Street. Challenges this year included a strong real estate market, he stated, which makes it hard to keep up with values, requires large increases to do so and to remain in compliance. He said there have been stories of foreclosures in other areas; however, that has not been seen in Fargo. Commercial property sales in Fargo were at 185, up 4 percent from 2022, he stated, and residential property sales were at 1,662, about 580 less than 2022. The median sale price of a single-family home in Fargo in 2023 was \$339,850.00, up slightly from \$338,000.00 in 2022, he said, which shows a stabilizing local market. He said the Assessor's office main goal is equalization and uniformity of value. Last year there were 6,939 properties appraised, he said, and more than 18,000 properties were adjusted, he said, with about 6,600 notices of increases mailed. Of note, he said, is 4,900 requests for review were mailed and only 1,500 properties granted access to Assessor staff, which was only about 30.5 percent of properties in 2023. The total appraised value of all property in Fargo is almost \$22 billion, he said, and he shared various charts that explained historical changes in taxable value, total taxable value and taxable value by school district. The mill levee breakdown for 2023 was 53 percent schools, 19 percent City, 11 percent parks, 15 percent Cass County and 2 percent state/other/water districts, he said, and he provided information on discretionary and non-discretionary exemptions, Tax Increment Financing, homestead and disabled veteran credits and the City's special assessments assistance program. He said total taxable value in Fargo is at \$843,259,836.00 and he showed a graphic depicting the total taxable value by school district.

In response to a question from Member Kolpack asking how many applications were received for the \$500.00 State property tax credit, Mr. Splonskowski said due to the fact that is a State program, he did not have any information on numbers.

In response to a question from Member Piepkorn asking that considering the size of the City and looking at the appraisal areas, is the Assessor's office able to keep up, Mr. Splonskowski said he hires summer interns to help with data collection; yet in general, it is hard to keep up at times.

In response to a question from Member Piepkorn asking about PILOTs and other incentive programs, Mr. Splonskowski said every year, especially with PILOTs, some mature and drop off.

In response to questions from Member Strand about hotel valuations since the pandemic, Deputy Assessor James Haley said in general, most hotel/motel valuations are back to pre-pandemic levels.

Mr. Splonskowski said his office did a total inventory of hotels/motels, talked to management in order to make appraisals more accurate and there were enough sales to make appraisals more accurate.

In response to a question from Member Strand asking about mixed-use properties compared to straight commercial properties, Mr. Splonskowski said commercial and mixed-use properties are different types of properties and assessed at different levels.

Member Strand said with increased values he would have expected more appeals.

Mr. Splonskowski said the average number of appeals is about 1 percent to 2 percent and this year, the appeals are at 3 percent.

Individual Valuation Appeals:

The following people testified to appeal their property valuations:

Dale and Twila Novak – 5563 43rd Street South

Sam Jelleberg – Sterling Management (apartment buildings)

Charlie Adams – 6740 Ashwood Loop South

Barry Gruchow – Representing Prairie Farms Development

Kent Yohe – 5052 Prosperity Way South

James Johnson – 5026 Prosperity Way South

Wayne Tannenbaun – Pivotal Tax Solutions (appeal withdrawn)

Zachary Whittacre – Representing TJ Maxx Plaza/Chase Bank

List of Unresolved Appeals Moved to Pending Status:

Member Kolpack moved that the list of unresolved appeals presented by list or in person be moved to a pending status.

Second by Piepkorn. All the members present voted aye and the motion was declared carried.

2024 Valuations Approved:

Member Strand moved that the valuations of the 2024 Assessment roll be approved.

Second by Kolpack. All the members present voted aye and the motion was declared carried.

Member Piepkorn asked that at the May meeting, the Assessor's office provide information on how many property owners allowed access to their properties.

Member Kolpack moved that the Board of Equalization reconvene at 7:30 o'clock a.m. on Tuesday, May 7, 2024 to allow the Assessor's office an opportunity to review the appeals presented to date.

Second by Strand. All the members present voted aye and the motion was declared carried.

The time at adjournment was 8:14 o'clock a.m.

May 7, 2024

Agreeable with adjournment, the Board of City Commissioners reconvened as the 2024 Board of Equalization at 7:30 o'clock a.m., Tuesday, May 7, 2024 in the City Commission Chambers at City Hall, Fargo, North Dakota, to consider the 2024 assessments of property in the City of Fargo for tax purposes.

Members present: Preston, Piepkorn, Kolpack, Strand, Mahoney.

Members absent: None.

Member Mahoney presiding.

City Assessor Mike Splonskowski said this meeting is to review and take action on the appeals of the outstanding valuations this year and to finalize and certify the 2024 assessments. The Board may make whatever adjustments it deems necessary to insure the assessment is equalized and uniform, he said. There is a list of unresolved appeals where the Assessor's Office went out and did the analysis on the property and came back with a recommendation and the appellant did not agree with the recommendation; therefore, the Board needs to make an action on those assessments and there is a list of resolved appeals where owners agreed with the reassessment. He said there are three appeals that will be forwarded to Cass County due to the appellant not being able to meet with Assessors before this meeting. He said as he is going through the unresolved appeals the Board may change the value of any property as is reasonable to render taxation uniform. There were about 248 appeals this year, he said, which is about 3.7% of the notices sent out. He said typically about 1% to 2% of the notices sent out are appealed so this year's percentages are a bit higher. He said he checked with a few other jurisdictions and most were down from last year and had less appeals this year than Fargo. With the appeals, he said, about half received a reduction and the average reduction was about 6%. He said the Board can make a group adjustment by motion or he can do individual adjustments per parcel or do select parcels for individual consideration or a combination of the two. He said there is only one person who wishes to speak today about TJ Maxx Plaza, Office Max and Chase Bank and no other people are in the room.

In response to a question from Member Mahoney asking if the Board wants to listen to this appeal or to approve the unresolved disputes with one motion, Commissioner Strand said the Board should listen to the appeal.

Individual Valuation Appeals:**TJ Maxx Plaza and Office Max – 4340 and 4360 13th Avenue South:**

Zachary Whittacre, Invoke Tax Partners, said there was a Bed Bath and Beyond store in the shopping plaza that went bankrupt and was vacant last year; therefore, actual expenses of this property are 55% of revenue. With that vacancy, he said, the value cannot be held steady if trying to find the open market value of this property for an investor. He shared documentation on market rental rates, actual lease transactions in Fargo in the past two years and actual income and expenses of the shopping plaza as well as some comparable leases from 2022 and 2023.

In response to a question from Member Preston asking with commercial properties, people argue the income approach and do other states do it that way, Mr. Splonskowski said this is normal from a business practice to look at the income approach and is typical for sales of real estate.

In response to a question from Member Mahoney asking about the analysis and is it an average value, Mr. Splonskowski said he used the sales approach, which is the best information he has in the current local market.

In response to a question from Member Strand asking if someone sells their property and the sale is based on income and the sale price was less than the City value, how would Assessor's look at that information, Mr. Splonskowski said he tries to make sure there are enough sales and it is not a one-off thing. He said he cannot predict what is going to happen in every situation and he tries to figure out what the market value is based on sales. He said if there are enough sales and it looks like his assessment is high, he will adjust down. He said he is not allowed to do something similar to California Proposition 13 where the sale price is the current value. What he has to do, he stated, is through a model come up with a value that makes sense in the overall market and is supported by what is happening in the sales. He said that is what he did with office space this year where there were a number of sales that were high and the valuation was higher than the sales, so he dropped the valuations.

Chase Bank – 4330 13th Avenue South:

Mr. Whittacre said Chase Bank is similar in approach as TJ Maxx Plaza and Office Max and he shared multiple income approaches. He said there is a lack of sales due to interest rates and commercial properties are not transacting much. That is why it is most appropriate to look at the income approach to see how these would transact for an investor, he stated. The current value is \$1.5 million and comparable banks in the area are leasing at \$18 a foot, he said, and with the standard expenses that is about \$700,000.00; however, the second income approach is actual income, which is about \$1.1 million.

Member Mahoney said Chase Bank bought a property for \$1.7 million, tore it down and reconstructed a new bank for \$2.4 million and now the value is \$1.58 million so it actually seems like the City is lower than what the constructed costs were and how do you address that, Mr. Whittacre said that is a value-in-use situation and the value Chase has for the bank.

Member Strand moved the value of Chase Bank be retained for the 2024 assessment.

Second by Kolpack. On call of the roll Members Strand, Kolpack, Piepkorn, Preston and Mahoney voted aye. No Member being absent and none voting nay, the motion was declared carried.

List of Unresolved Appeals Approved as Presented:

Member Preston moved the valuations of the unresolved appeals be retained as presented.

Second by Kolpack. On call of the roll Members Preston, Kolpack, Strand, Piepkorn and Mahoney voted aye. No Member being absent and none voting nay, the motion was declared carried.

List of Resolved Appeals: Adjust or Retain Values as Recommended:

Member Kolpack moved the list of resolved appeals be adjusted or retained as presented.

Second by Strand. On call of the roll Members Kolpack, Strand, Preston, Piepkorn, and Mahoney voted aye. No Member being absent and none voting nay, the motion was declared carried.

Unresolved Appeals Approved and Forwarded to Cass County Board of Equalization:

Member Kolpack moved the list of unresolved appeals be approved and forwarded to the Cass County Board of Equalization.

Second by Preston. On call of the roll Members Kolpack, Preston, Strand, Piepkorn, and Mahoney voted aye. No Member being absent and none voting nay, the motion was declared carried.

Approve 2024 Assessment Roll Valuations as Equalized:

Member Kolpack moved the 2024 assessment roll valuations of property in the City of Fargo for tax purposes as prepared by the Assessment Department be approved as equalized and that the City Auditor's Office be directed to certify the assessments to the County.

Second by Preston. On call of the roll Members Kolpack, Preston, Piepkorn, Strand and Piepkorn voted aye. The motion was declared carried.

The time at adjournment was 7:46 o'clock a.m.

**REGULAR MEETING OF CASS COUNTY BOARD OF COMMISSIONERS
JUNE 3, 2024**

1. MEETING CALLED TO ORDER

Chairman Chad M. Peterson called the meeting to order at 3:30 PM with all members present as follows: Tony Grindberg, Duane Breitling, Jim Kapitan, Mary Scherling, and Chad M. Peterson.

2. PLEDGE OF ALLEGIANCE

Taylor Kaushagen led the Pledge of Allegiance.

3. MINUTES APPROVED

MOTION, passed

Mrs. Scherling moved and Mr. Breitling seconded that the minutes of the previous meeting be approved as written. Motion carried.

4. AGENDA, Order approved

MOTION, passed

Mr. Grindberg moved and Mr. Kapitan seconded to amend the order of the agenda with the addition of item g. Authorize raffle permit for Peace Academy to the consent agenda. Motion carried.

5. CONSENT AGENDA APPROVED

MOTION, passed

Mrs. Scherling moved and Mr. Breitling seconded to approve the consent agenda as follows: On roll call vote, the motion carried unanimously.

- a. Authorize purchase of Walk N Roll Packer from Lycox Enterprises, Inc. in the amount of \$36,640 for the Highway Department.
- b. Accept the findings and recommendations of the Cass County Planning Commission and staff and approve the final plat for Erdmann Subdivision on the condition that access to the existing property is modified to comply with the Cass County Highway Access Ordinance, as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, the Cass County Highway Access Plan, the Flood Damage Prevention Ordinance, the Cass County Subdivision Ordinance, and all other applicable regulations.
- c. Grant a site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office on January 18, 2025, for Cass County Wildlife Club at Bonanzaville USA in West Fargo; grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office from June 1, 2024, to July 30, 2025, for the West Fargo Hockey Association at the Shooting Park in Horace, North Dakota; grant site authorization permits to conduct games of chance under license issued by the North Dakota Attorney General's Office for the period of July 1, 2024, through June 30, 2025, for Veterans, Incorporated at Bronco Bar in Chaffee, North Dakota.
- d. Approve a special event permit for Jack Nick LLC d/b/a Knickerbocker Liquor Locker to serve alcoholic beverages during the hours of 5:00 PM on June 29, 2024, to 2:00 AM on June 30, 2024, for a wedding reception/dance at 409 1st Avenue in Hickson, North Dakota; approve special event permit for Jack Nick LLC d/b/a Knickerbocker Liquor Locker to serve alcoholic beverages during the hours of 2:00 PM on July 20, 2024, to 2:00 AM on July 21, 2024, for a reunion at 409 1st Avenue in Hickson, North Dakota; approve a special event permit for Downtown Tavern d/b/a The Boiler Room to serve alcoholic beverages on June 10, 2024, during the hours of 3:30 PM to 5:00 PM for Emerging Prairie Ag Day at Grand Farm, 3729 153rd Ave SE in Wheatland, North Dakota; approve a special event permit for Downtown Tavern d/b/a The Boiler Room to serve alcoholic beverages on June 12, 2024, during the hours of 3:00 PM to 6:00 PM for Emerging Prairie Ag Day at Grand Farm, 3729 153rd Ave SE in Wheatland, North Dakota.

- e. Authorize Chair and Finance Director to sign the Quit Claim Deed and Satisfaction of Contract Deed for a tax-forfeited property located in the City of Hunter redeemed by the former owner; and authorize the Chair and Finance Director to sign the Quit Claim Deed and Satisfaction of Contract Deed for a tax-forfeited property located in the City of Fargo redeemed by the former owner.
- f. Grant permission for the Cass County Sheriff's Office to close Cass Highway 28 at various times between June 28, 2024, and July 15, 2024, for the purpose of public safety during the Red River Valley Fair in West Fargo.
- g. Approve raffle permit for Peace Academy to be held on June 12, 2024, at The Pines in Davenport, North Dakota.

6. PUBLIC COMMENT

Mr. Peterson asked for public comment and hearing none, moved on to the regular agenda items.

7. COUNTY PLANNING, Final plat approval for McIntyre Farms Subdivision approved

The Cass County Planning Commission reviewed and recommended approval of the application of the proposed subdivision located in Casselton Township, Section 32 at a public hearing on May 23, 2024. The intended purpose of the subdivision is to plat a lot for development of a local natural gas distribution facility. County Planner, Cole Hansen was present and said the application was submitted with a variance. He said the subdivision will give utility service to the nearby ethanol plant and soybean crushing plant.

MOTION, passed

Mr. Grindberg moved and Mr. Breitling seconded to accept the findings and recommendations of the Cass County Planning Commission and staff and approve the final plat for McIntyre Farms Subdivision on the condition that access to the existing property is modified to comply with the Cass County Highway Access Ordinance, as the proposal meets the goals and objectives of the Cass County Comprehensive Plan, the Cass County Highway Access Plan, the Flood Damage Prevention Ordinance, the Cass County Subdivision Ordinance, and all other applicable regulations. On roll call vote, the motion carried unanimously.

8. TAX EQUALIZATION BOARD, Convened for 2024

Chairman Chad Peterson convened the Cass County Board of Equalization for 2024. County Director of Equalization, Paul Fracassi was present and discussed the 2024 annual report. He said the taxable value for Cass County for 2024 is \$1,343,888,638, up 5.9% from 2023. He said the median value of a home in Cass County is \$328,150, up from \$320,057 in 2022. Mr. Fracassi said all information submitted by each appellant will be reviewed by the County Assessment Office and available upon request.

Equalization of Cities

The following appellants reserved their right to appeal from the City of Fargo.

Sterling Properties

Appeals were submitted prior to the hearing by Sam Jellebe on behalf of Sterling Properties for 21 apartment complexes within the City of Fargo and 4 apartment complexes within the City of West Fargo. Mr. Jellebe was present and discussed increases to insurance costs, real estate taxes, utility increases, and other expenses leading to a decreases bottom line for apartment buildings in 2023. He said due to these high expense increases and decreased cash flow, the value of the buildings presented have gone down. Mr. Jellebe said he presented the properties in groups to show support for the request and provided comparable sales from 2023. Mr. Peterson said he appreciated the large amount of

information shared by Sterling Properties as the data is helpful when reviewing the properties.

Joseph Amundson

An appeal was submitted prior to the hearing by Joseph Amundson for a property located at 1101 28th Avenue South in Fargo. The application was not present at the meeting. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting.

Hey Look a Squirrel Revocable Trust

An appeal was submitted prior to the hearing by Hey Look a Squirrel Revocable Trust for a property located at 4355 66th Street South in Fargo. The applicant was not present at the meeting. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting.

Enclave

An appeal was submitted prior to the hearing by Enclave for properties located at 4450 31st Avenue South, 4476 31st Avenue South, 3171 44th Street South, 4500 36th Street South, 2633 55th Street South, 5600 28th Street South, 2451 43rd Street North, and 2253 University Drive South in Fargo. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting. Director of Finance at Enclave, Ryan Meyers, was present via Microsoft Teams and said Enclave has 47 properties in Fargo and submitted seven appeals for consideration. Mr. Meyers said increases in interest rates and expenses are outpacing rental adjustments. He said actual investment costs are higher than assessed value.

Holiday Gas Stations

An appeal was submitted prior to the hearing by Delta Property Tax Advisors on behalf of Holiday Gas Stations for properties located at 1020 19th Avenue North, 3040 25th Street South, 1902 24th Street South, 4377 45th Street South, 2755 Brandt Drive South, 1510 32nd Avenue South, 5651 36th Avenue South in Fargo and 1210 13th Avenue East and 2020 Sheyenne Street in West Fargo. The applicant was not present at the meeting.

Property Tax Resources

An appeal was submitted by Property Tax Resources for properties located at 51 North Broadway and 300 NP Avenue in Fargo and 617 13th Street Northeast, 625 13th Street Northeast, 1740 Main Avenue West, 474 10th Street Northeast, and 526 10th Street Northeast in West Fargo. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting or City of West Fargo Board of Equalization meeting. Property Tax Resources representative, Jennifer Carruth was present via Microsoft Teams and said the presented properties are a mixture of office buildings and industrial buildings. She said the buildings are experiencing vacancy rates and expenses are outpacing income.

The following appellants reserved their right to appeal from the City of West Fargo.

PetSmart

An appeal was submitted by Pivotal Tax Solutions for a property located at 1630 13th Street East in West Fargo. Representative of Pivotal Tax Solutions, Wayne Tannanbaum was

present via Microsoft Teams and discussed comparable sales, and rental comparables to support the requested value reduction.

Autism Center

Mr. Fracassi said the Autism Center reached out to submit an appeal to the Board of Equalization. He said the Autism Center was denied a tax exemption due to a for profit portion of the organization and would like to appeal the decision. He said after discussing the issue with the State and North Dakota Century Code, the Board of Equalization at the County and State level is not allowed to weigh in on tax exemptions. Mr. Fracassi said he advised the Autism Center to go through the abatement process.

There were no additional appeals from cities.

Equalization of Townships

The following appellants reserved their right to appeal from Townships

Watson Township- Howard Rasmusson

An appeal was submitted by Howard Rasmusson for a property located at 5255 148th Avenue Southeast in Leonard. Mr. Rasmusson was present in person and discussed his concern with the increased value of his property. He said the home was built in 1980 out of used lumber for \$20,000. He said the value of his property jumped 49% from 2020 to 2021 and he made no changes to the property. He discussed the challenges with rural living such as being far from grocery stores, not having paved roads, high utility costs, and only have the option of dial up internet. Mr. Peterson said prior to 2020, there was no increase in valuation for several years. He said the large increase in 2020 was due to this and had the local assessor kept up with slowly increasing the value with the market, there would not have been such a large increase in one year.

Quinten Gibson

An appeal was submitted in person at the meeting by Brett Kapaun, Watson Township local assessor, for a property located at 5105 147 Avenue Southeast in Watson Township. Mr. Kapaun said the property was previously farm exempt and is not worth 97,000. He said the house on the property was going to be torn down and is not in good condition.

Brett Kapaun

An appeal was submitted in person at the meeting by Brett Kapaun for a property located at 4000 133 Avenue Southeast in Watson Township. Mr. Kapaun said he does not understand the tier system used by the County to value rural properties. He said the tier system is not equitable as properties that are located on a gravel road versus a paved road are valued the same. He said he also does not understand how properties are determined as agriculture land and exempt versus nonexempt.

Mr. Fracassi asked Mr. Kapaun if the request to the Board is to appeal the two properties discussed today. Mr. Kapaun said that is correct. Mr. Fracassi said the tier system was created with a model using sales allocations and other local data.

There were no additional appeals from townships.

Local Assessments

Mr. Fracassi reviewed the minutes presented from the local boards of equalization and the local assessors. He said the minutes were reviewed by the Cass County State's Attorney's Office and the State and adequate action was not taken to make adjustments provided by the local assessor. Mr. Fracassi said if the local assessors do not have their own cost manual and the ability to model a system to create equitable values, they will be required to use the county's CAMA software to ensure equitable assessments.

MOTION, passed

Mr. Breitling moved and Mr. Grindberg seconded to move all pending appeals present today into a pending status. On roll call vote, the motion carried unanimously.

MOTION, passed

Mr. Kapitan moved and Mr. Breitling seconded to approve all other non-pending approval status valuations. On roll call vote, the motion carried unanimously.

The Cass County Board of Equalization was adjourned, the Board will reconvene on June 17, 2024, at 3:30 PM in the Commission Room at the Cass County Courthouse.

9. ROAD, Cass Highway 14 Access Permit Option C approved

The Highway Department has been working with the City of Horace and the developer of Oak Valley Subdivision to come to an agreement on the proposed access location along Cass Highway 14 west of Cass Highway 17. The item was discussed by the Commission on April 15, 2024, and action was tabled to allow time to find a suitable access solution. Since the April 15 meeting the Highway Department, Developer, and City of Horace met with many adjacent landowners to discuss options. County Engineer, Tom Soucy was present and said the recommendation from the Highway Department is option C, where access is located 1,000 feet west of 73rd Street South. He said this option is the best compromise and there is sufficient distance between major intersections.

Assistant County Engineer, Kyle Litchy was present and said option A was the recommended choice in April and since then additional developers have come forward looking to develop in this area. He said Horace is growing rapidly. He said due to the rapid development, the Highway Department has added a project to the five-year road and bridge plan to add a center lane and expand the road.

Mrs. Scherling asked if a frontage road has been considered for this area to have fewer major access points. Mr. Litchy said a frontage road adds road maintenance and takes away from road right of way. He said the proposed plan and spacing is consistent with many major roads in Fargo and West Fargo.

Nathan Sittleburg of Nyhus Law Firm, representing nearby landowner, the Naseth's was present and discussed that all three options do not follow county regulations and the access permit should not be granted. He requested the Commission deny the permit. Mr. Soucy said the Highway Department does not have issues with option C and does not feel option C is compromising any county regulations. He said the area is developing faster than expected and the Highway Department is reacting as developments are coming up.

Mr. Breitling asked if the City of Horace has acted on the proposed permit. County Administrator, Robert Wilson was present and said he spoke with the City of Horace Administrator and Horace did not take a formal opinion on any options, however, indicated general concurrence with the Highway Department and option C. Community Development Director for the City of Horace was present and said he met with the Highway Department and looked at numerous conceptual options and is fine with option C as long as current access or driveways are changed at this time.

Shane Smith whose mother owns the land west of the Naseth's property was present and said the proposed plan does not follow the county's guidelines and the county should not make exceptions. He requested the county also take into account the access and parking to the cemetery near the property.

Sharon Arnold, adjacent property owner, was present and said the County should purchase the Naseth property and does not feel the Holman property should be separated. She said she favors option B.

Kathy Holman, adjacent property owner, was present and said the farm on the property has been in the family since the 1800s. She said the driveway was established in 1940 and she would like a statement in writing that the Holman driveway would not be compromised in the future. She said the Holman's are not looking to sell the farm, however, do not want to compromise future opportunities. Mr. Peterson said the driveway will not be changed unless the Holman's, as the property owners, decide to sell or change the use of the property.

Director of Eagle Ridge, "the Developer", Jonathan Youness was present and said Eagle Ridge is in favor of option C as it is the best solution and impacts the least amount of people. Mr. Youness said this is step one in the process, the City of Horace has not weighed in because the development plans have not been submitted as a signature for the access permit is required from the County first.

MOTION, passed

Mr. Grindberg moved and Mr. Kapitan seconded to authorize the County Engineer to sign the Cass Highway 14 access permit for the Oak Valley Plat at the proposed option C location. On roll call vote, the motion carried with Mr. Kapitan, Mr. Grindberg, Mr. Peterson, and Mrs. Scherling voting "yes" and Mr. Breitling voting "no".

10. FARGO CASS PUBLIC HEALTH, Updated agreement approved

Mr. Wilson said Fargo Cass Public Health (FCPH) has proposed updating its service agreement to better reflect services FCPH provides and after jail nursing services are transitioned from FCPH employment to County employment. He said in 2016, West Fargo ended its financial support of FCPH in lieu of North Dakota Century Code interpretation and the City of Fargo and Cass County absorbed the costs. Mr. Wilson said FCPH indicated FCPH will no longer fund the West Fargo services and the costs will be billed to the County. He said the County is free to enter into a separate agreement with West Fargo to recoup all or a portion of the expenses.

Director of Public Health at FCPH, Desi Fleming, was present and said the West Fargo piece is not written into the agreement. She said the main update to the agreement is the removal of the jail nursing staff from FCPH and accurately reflecting services provided by FCPH.

MOTION, passed

Mr. Grindberg moved and Mr. Breitling seconded to authorize the chair to sign the Agreement for Provision of Health Services for Cass County by Fargo Cass Public Health. On roll call vote, the motion carried unanimously.

11. JAIL, Budget adjustment for jail nursing services approved

Cass County has been working with the City of Fargo to transition jail nursing staff from the City of Fargo through FCPH to Cass County. Mr. Wilson said the transition is scheduled to formally occur on July 2, 2024. He said the request today is to authorize a budget adjustment in the amount of \$69,774 to the Sheriff's Office budget to accommodate for the transition.

Ms. Fleming said FCPH and County staff are working together to make the transition smooth and ensure jail nurse staff have equal benefits. Mrs. Scherling asked if the benefits are similar. Mr. Peterson said Cass County's benefits are better.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to approve a budget adjustment in the 2025 Sheriff's Office budget increasing the jail nursing line item by \$69,774. On roll call vote, the motion carried unanimously.

12. SHERIFF, Purchase of mobile command vehicle approved

County Sheriff Jahner is requesting to purchase a mobile command vehicle from Casselton Fire Department. The item was tabled at the June 3, 2024, Commission meeting.

MOTION, passed

Mr. Grindberg moved and Mr. Kapitan seconded to approve the purchase, including uplift, and a budget adjustment of a mobile incident command vehicle from Casselton Fire Department in the amount of \$64,633.00 using the county's (Local Assistance and Tribal Consistency Fund) LACTCF funding. On roll call vote, the motion carried unanimously.

13. BREAK

The commission took a break at 6:19 PM and reconvened at 6:24 PM.

14. RED RIVER REGIONAL DISPATCH CENTER, Constructions bids approved

On May 8, 2024, bids were opened for general contractor, electrical contractor, and mechanical contractor services for construction of the Red River Regional Dispatch Center (RRRDC). The RRRDC Authority Board approved the recommended bids as follows: general contractor, Ledgestone, Inc. with a bid of \$5,492,000, mechanical contractor, Robert Gibb and Sons with a bid of \$2,214,385, and electrical contractor, Grotberg Electric, Inc. with a bid of \$2,398,000. Mr. Wilson said once the low bids are approved, there will be a request to approve the contracts on June 17, 2024.

MOTION, passed

Mr. Grindberg moved and Mr. Kapitan seconded to approve successful bidders: general contractor, Ledgestone, Inc. with a bid of \$5,492,000, mechanical contractor, Robert Gibb and Sons with a bid of \$2,214,385, and electrical contractor, Grotberg Electric, Inc. with a bid of \$2,446,000, including the bid alternate, for the RRRDC construction bids. On roll call vote, the motion carried unanimously.

15. RED RIVER REGIONAL DISPATCH CENTER, Director authorized as county agent

Mr. Wilson said June 5, 2023, in accordance with the RRRDC Joint Powers Agreement (JPA), the County Commission approved an Owner-Architect Agreement with SEH for design and construction management of the new dispatch center facility. He said section 5.3 of the JPA specifies that an owner's representative shall be authorized to act on the owner's behalf and the agreement with SEH references former RRRDC Director Mary Phillippi. Mr. Wilson said the request today is to authorize current RRRDC Director Amanda Glasoe to act as Agent of Cass County in matters related to the design and construction of the new RRRDC facility.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to authorize RRRDC Director Amanda Glasoe to act as Agent of Cass County in matters related to the design and construction of the RRRDC facility. On roll call vote, the motion carried unanimously.

16. BUILDINGS, Space utilization discussion

Over the past year, the Commission and Building Committee have been planning for an additional secure courtroom in the current Information Technology (IT) office space. Mr. Wilson said for Commission discussion today is two options to move forward. Option one to renovate the unutilized secure juvenile detention area on the first floor of the Annex into an area that will accommodate current and future IT needs. Mr. Wilson said the benefit of this option is it would be the quickest and

most cost-efficient approach. Option two would be to identify the best layout for the Annex and move IT and the State's Attorney offices to the Annex second and third floors, directing Human Service Zone divisions with the most walk-in traffic to the first floor of the Annex. Mr. Wilson said this option frees up space in the Courthouse for the County to approach the State Legislature with the potential to collaborate on future courtroom planning and funding and allows the County to review future needs of other departments to plan for growth and efficiencies in space. He said challenges with the option include cost, complexity, and length of time to plan and implement.

Mr. Grindberg said since the last Commission action to table discussion on space utilization in early 2024, he has reviewed the space in the Courthouse and Annex which gave him a different perspective and understanding of the situation. He said the County pays approximately \$60,000 per year on court operating expenses and the County needs to use space and taxpayer dollars wisely. Mr. Peterson said the Commission needs to decide whether to think long term or short term.

Mrs. Scherling said she favors looking holistically at the County's space utilization. Mr. Breitling said he would like to see cost projections for both options before making a decision. Mr. Kapitan said he would also like to see cost projections. Mr. Grindberg said a rough estimate is that option one would be about \$400,000 and option two would be about \$2 million. Mr. Wilson said he will go back to TL Stroh to get a cost projection for both options and a master plan to get portions of the project done before legislative action.

17. COST OF LIVING ADJUSTMENT, 2.5% approved for budgeting purposes

Mr. Wilson said on May 29, 2024, County Department Heads recommended a cost of living adjustment (COLA) of 2.5% for County employees in 2025. He said the County has a long-standing practice of Department Heads making a COLA recommendation for the following budget year based on the Midwest size B/C³ April to April consumer price index (CPI). Mr. Wilson said during the Department Head discussion, Mr. Fracassi shared with the group that he was curious about the figure the County has traditionally used and contacted the Bureau of Labor Statistics (BLS) and connected with an economist that recommended the county would fall better into the Midwest West North Central category rather than the Midwest B/C³. Mr. Wilson said at this time, the Department Heads recommended staying with traditional practice and in the future consider looking into which figure is best suited for Cass County.

County Finance Director, Brandy Madrigga was present and said the West North Central category was added in 2017. She said when looking at the average of the CPI over the last several years, there would be no difference in the percentage of COLA. She said the County can look to change the practice in the future if desired.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to adopt a 2.5% COLA for use in developing the 2025 Cass County budget. On roll call vote, the motion carried unanimously.

18. VOUCHERS, Approved

MOTION, passed

Mr. Grindberg moved and Mrs. Scherling seconded to approve Voucher No. 242822 through Voucher No. 343237 for a total of \$1,963,101.84. On roll call vote, the motion carried unanimously.

19. MEETING UPDATES, Committee reports

Commissioners and staff reported on meetings they have attended or will be attending in the upcoming weeks.

20. ADJOURNMENT

MOTION, passed

On motion by Mr. Grindberg, seconded by Mrs. Scherling and all in favor, the meeting was adjourned at 7:04 PM.

ATTEST:



Brandy Madrigga, County Finance Director
Cass County, North Dakota

APPROVED:



Chad M. Peterson, Chairman
Cass County Board of Commissioners

RESOLUTION RECORD

RESOLUTION ALLOWING CLAIMS & ORDERING PAYMENT THEREOF

WHEREAS, the County Finance Director, Brandy Madrigga, has audited and the departments have approved the following claims against the County of Cass, and have certified that such claims are properly payable by the said County, and that the said County Finance Director has verified such claims to be paid and has satisfied herself that such bills and claims are proper charges against the County of Cass;

NOW, THEREFORE, be it resolved by the County Commissioners of the County of Cass, North Dakota, that the following bills and claims be and thereby are, ordered but paid on check numbers 342822-343237 for a total of \$1,963,101.84.

BE IT FURTHER RESOLVED, that the County Finance Director be, and hereby is authorized and directed to draw checks and electronic payments for the above claims from the respective funds as herein indicated, and that the County Finance Director be, and she hereby is, authorized to execute and deliver such checks and electronic payments.

The above and foregoing resolution was offered at a regular meeting of the County Commissioners held on the 3 day of June, 2024 by Commissioner Grindberg, who moved its adoption, was seconded by Commissioner Scherling, and adopted by the following vote:

Ayes: 5
Nays: 0

WHEREUPON, the resolution was duly declared adopted.

Approved:


County Finance Director

PAYMENT REGISTER
342822-343237

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
101-1503-4014701-	Administrator	5/16/2024	343658	INTER OFFICE WORKSPACE FURNITURE	10,026.54	OFFICE FURNITURE
101-1503-4016202-	Administrator	5/28/2024	343633	XCEL ENERGY	32.75	ELEC CHRGS 4/18-5/19/24
101-1504-4014204-	Administrator	5/16/2024	343646	ALL-TERRAIN GROUNDS MAINTENANCE	1,440.00	APR24 CONTRACT MOWING
101-1504-4014701-	Administrator	5/24/2024	343649	BREKKE SALES CORPORTATION	31,997.92	PVI ENERGY KITS AND FREIGHT
101-1506-4014406-	Administrator	5/13/2024	343600	MUNICIPAL AIRPORT AUTHORITY OF THE CITY OF FARGO	4,011.15	JUNE 2024 GROUND LEASE-LEC
101-1001-4015401-	Commission	5/17/2024	343652	COLUMN SOFTWARE PBC	640.68	MAY 22 MEETING MINUTES
101-1001-4015812-	Commission	5/20/2024	343626	TONY GRINDBERG	977.20	REIMB 7/17 TAMPA NACO
101-1002-4013302-	Commission	5/23/2024	343680	OFFICE OF THE STATE AUDITOR	24,490.00	FY2023 AUDIT PROGRESS BILL #1
101-1002-4013307-	Commission	5/15/2024	343666	MARQUART, ANDREW S	198.00	SERVICES 5/6-5/7/24
101-1002-4013307-	Commission	5/15/2024	343666	MARQUART, ANDREW S	333.00	SERVICES 5/8-5/10/24
233-1007-4016202-	Commission	5/20/2024	343584	CASS COUNTY ELECTRIC CO-OP	218.20	ELEC CHRGS 03/3-04/30/24
101-3201-3640103	Coroner	5/20/2024	343598	JONES-PEARSON FUNERAL HOME	30.00	REFUND DBL PAYMENT
101-3201-4015701-	Coroner	5/28/2024	343705	HAVERLAND, DARIN	430.78	REIMB 7/19-7/26/24 AIRFARE LAS VEGAS
211-4001-4013301-CB2302.01	County Road & Bridge	5/17/2024	343657	HOUSTON ENGINEERING	157.50	BRIDGE NO 09-122-16.0
211-4001-4013301-CH2403.01	County Road & Bridge	5/17/2024	343657	HOUSTON ENGINEERING	13,236.43	CR 23 TURN LANES
211-4001-4014101-	County Road & Bridge	5/29/2024	343702	CITY OF WEST FARGO	58.90	WATER/SEWER
211-4001-4014101-	County Road & Bridge	5/29/2024	343702	CITY OF WEST FARGO	47.50	WATER/SEWER
211-4001-4014101-	County Road & Bridge	5/29/2024	343702	CITY OF WEST FARGO	352.69	WATER/SEWER
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	90.79	CO 17 & LIBERTY LN STREET LIGHT FEED POINT
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	12.69	45TH ST/76TH AVE STREET LIGHT
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	9.80	UNIVERSITY DR/76TH AVE S STREET LIGHT
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	86.48	CO 17/52ND AVE STREET LIGHT FEEDPOINT
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	100.52	DURBIN GRAVEL SITE
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	1,473.16	1201 MAIN AVE
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	31.08	CO 16/17 DOT INTERSECTION LIGHTING
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	72.27	CO 17/IROOD DR STREET LIGHT FEED POINT
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	28.50	SALT STORAGE BUILDING
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	37.20	GARDNER GRAVEL SITE
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	101.31	ARGUSVILLE SHOP
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	39.12	CASS 20/17-ELECTRIC
211-4001-4014102-	County Road & Bridge	5/21/2024	343610	CASS COUNTY ELECTRIC CO-OP	39.23	CASS 81/26-ELECTRIC
211-4001-4014550-CB2402.01	County Road & Bridge	5/17/2024	343655	EARTHWORK SERVICES	2,920.13	PEA ROCK
211-4001-4014550-TB2406.01	County Road & Bridge	5/17/2024	343655	EARTHWORK SERVICES	3,451.75	ROCK
211-4001-4014575-CH2203.01	County Road & Bridge	5/22/2024	343698	WILLIAMS EXCAVATION & SEEDING, LLC	130,845.46	EST NO 2
211-4001-4014575-CH2403.01	County Road & Bridge	5/17/2024	343654	DAKOTA UNDERGROUND COMPANY	315,725.70	PAYMENT NO 1
211-4001-4014575-CH2403.01	County Road & Bridge	5/22/2024	343654	DAKOTA UNDERGROUND COMPANY	521,266.72	PAYMENT NO 1
211-4001-4014575-CH2404.01	County Road & Bridge	5/22/2024	343675	NORTHERN IMPROVEMENT CO.	437,718.59	PAYMENT NO 1
211-4001-4014575-CH2404.02	County Road & Bridge	5/22/2024	343675	NORTHERN IMPROVEMENT CO.	59,965.36	PAYMENT NO 1
211-4001-4014575-CH2404.05	County Road & Bridge	5/22/2024	343675	NORTHERN IMPROVEMENT CO.	146,794.34	PAYMENT NO 1
211-4001-4014601-	County Road & Bridge	5/22/2024	343676	NORTHWEST TIRE INC	234.08	DISMOUNT/MOUNT
211-4001-4014601-	County Road & Bridge	5/23/2024	343676	NORTHWEST TIRE INC	-79.12	5/23/2024 NWTIRE-052324
211-4001-4014701-	County Road & Bridge	5/24/2024	343644	ADVANCED BUSINESS METHODS	59.94	PLOTTER CHARGES
211-4001-4016130-	County Road & Bridge	5/17/2024	343667	MENARDS	55.10	SUPPLIES FOR DURBIN
211-4001-4016130-	County Road & Bridge	5/21/2024	343647	AUTO VALUE	133.25	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	5/21/2024	343667	MENARDS	9.98	EXTENSION CORD

PAYMENT REGISTER

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ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
211-4001-4016130-	County Road & Bridge	5/23/2024	343667	MENARDS	126.89	SHOP SUPPLIES
211-4001-4016132-	County Road & Bridge	5/21/2024	343662	LG EVERIST INC.	1,795.93	FA 2 1/2 CRUSHED GRANITE
211-4001-4016134-	County Road & Bridge	5/17/2024	343665	MARK SAND & GRAVEL DAKOTA CO	17,412.09	GRAVEL
211-4001-4016134-	County Road & Bridge	5/17/2024	343665	MARK SAND & GRAVEL DAKOTA CO	17,735.93	GRAVEL
211-4001-4016134-	County Road & Bridge	5/17/2024	343665	MARK SAND & GRAVEL DAKOTA CO	17,883.94	GRAVEL
211-4001-4016134-	County Road & Bridge	5/23/2024	343665	MARK SAND & GRAVEL DAKOTA CO	16,791.86	GRAVEL
211-4001-4016134-	County Road & Bridge	5/23/2024	343665	MARK SAND & GRAVEL DAKOTA CO	17,379.84	GRAVEL
211-4001-4016134-	County Road & Bridge	5/23/2024	343665	MARK SAND & GRAVEL DAKOTA CO	18,054.33	GRAVEL
211-4001-4016134-	County Road & Bridge	5/23/2024	343665	MARK SAND & GRAVEL DAKOTA CO	18,474.69	GRAVEL
211-4001-4016135-CB2402.01	County Road & Bridge	5/21/2024	343697	WHITE CAP LP	615.00	GEOTEXTILE
211-4001-4016301-	County Road & Bridge	5/17/2024	343661	KOTACO FUELS INC	5,076.26	DIESEL #2
211-4001-4016301-	County Road & Bridge	5/23/2024	343661	KOTACO FUELS INC	7,668.00	DIESEL #2
211-4001-4016301-	County Road & Bridge	5/23/2024	343661	KOTACO FUELS INC	8,479.21	GAS
211-4001-4016302-	County Road & Bridge	5/17/2024	343643	ACME ELECTRIC COMPANIES	1,598.00	PARTS FOR UNIT 34
211-4001-4016302-	County Road & Bridge	5/17/2024	343645	ALLSTATE PETERBILT OF FARGO	25.62	FILTER
211-4001-4016302-	County Road & Bridge	5/17/2024	343645	ALLSTATE PETERBILT OF FARGO	127.76	FILTER
211-4001-4016302-	County Road & Bridge	5/17/2024	343653	DAKOTA FLUID POWER, INC.	58.39	PARTS
211-4001-4016302-	County Road & Bridge	5/17/2024	343674	NELSON INTERNATIONAL	29.69	PARTS
211-4001-4016302-	County Road & Bridge	5/17/2024	343674	NELSON INTERNATIONAL	285.00	PARTS
211-4001-4016302-	County Road & Bridge	5/17/2024	343674	NELSON INTERNATIONAL	360.06	PARTS
211-4001-4016302-	County Road & Bridge	5/17/2024	343683	RDO TRUCK CENTER	119.52	PARTS
211-4001-4016302-	County Road & Bridge	5/21/2024	343645	ALLSTATE PETERBILT OF FARGO	25.62	FILTERS
211-4001-4016302-	County Road & Bridge	5/21/2024	343667	MENARDS	21.97	TOOLS FOR TRUCK #38
211-4001-4016302-	County Road & Bridge	5/21/2024	343681	OK TIRE STORE	4,510.00	TIRES
211-4001-4016302-	County Road & Bridge	5/24/2024	343674	NELSON INTERNATIONAL	262.32	PARTS
211-4001-4016302-	County Road & Bridge	5/24/2024	343676	NORTHWEST TIRE INC	1,060.37	TIRES
248-4006-4015310-	County Road & Bridge	5/21/2024	343632	VERIZON WIRELESS	708.95	WIRELESS SERV 04/15-05/14
248-4006-4015701-	County Road & Bridge	5/20/2024	343663	LINDBLOM, DAWN	49.37	REIMB 5/15 PROPERTY MEDIATIONS
101-3701-4017404-	Emergency Management	5/17/2024	343668	MID-STATES WIRELESS, INC.	270.00	SANFORD BROADWAY - BAD POWER SUPPLY DX TRANSMITTER
101-4501-4016105-	Extension	5/17/2024	343672	NDSU	60.00	Stall Cards for RRVF
101-4501-4016105-	Extension	5/17/2024	343672	NDSU	87.50	Exhibit Tags for RRVF
101-2101-4016101-	Finance	5/16/2024	343581	AMERICAN MAIL HOUSE, INC.	280.94	MAY 16 TAX LIEN CERTIFIED NOTICE
101-2101-4016102-	Finance	5/16/2024	343581	AMERICAN MAIL HOUSE, INC.	2,605.44	MAY 16 TAX LIEN CERTIFIED NOTICE
101-2103-4016101-	Finance	4/23/2024	343692	TAYLOR PRINT & VISUAL IMPRESSIONS INC.	4,553.22	ENVELOPES
238-2112-4013313-	Finance	5/23/2024	343678	ODNEY ADVERTISING	300.00	WEB HOSTING 2ND QTR 2024
246-2110-4013313-	Finance	5/28/2024	343642	YWCA	3,700.00	APR '24 HT25011
202-5010-4015802-	Human Service Zone	5/17/2024	343583	BOLLINGER, GAIL	112.10	Travel 5/14-5/16
202-5010-4015805-	Human Service Zone	5/17/2024	343583	BOLLINGER, GAIL	340.36	Travel 5/14-5/16
202-5010-4015805-	Human Service Zone	5/17/2024	343691	TANG, RACHELE	79.06	Travel 1/5-5/13
202-5010-4016101-	Human Service Zone	5/17/2024	343686	SHORTPRINTER	24.95	Bus cards-Corbid
202-5010-4016101-	Human Service Zone	5/17/2024	343686	SHORTPRINTER	24.95	Bus cards-Ford
202-5010-4016101-	Human Service Zone	5/23/2024	343686	SHORTPRINTER	24.95	Bus cards-Hiltwein
202-5010-4016101-	Human Service Zone	5/23/2024	343686	SHORTPRINTER	24.95	Bus cards-Overmoe
202-5010-401702-	Human Service Zone	5/23/2024	343622	DUITSMAN, SAMANTHA	439.00	Reimburse SHRM license
202-5031-4013701-	Human Service Zone	5/23/2024	343628	MESSNER, AMY	47.25	Travel 5/1-5/22

PAYMENT REGISTER
342822-343237

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
202-5031-4013709-	Human Service Zone	5/20/2024	343603	RAGUSE, ERICA	39.95	Travel 5/13-5/20
202-5031-4013709-	Human Service Zone	5/23/2024	343677	NUSTAD, KRISTEN ANNA	668.75	Graduation/prom expenses
202-5031-4015802-	Human Service Zone	5/16/2024	343576	SHELBY PEARSON	159.30	Travel 3/1-3/28
202-5031-4015805-	Human Service Zone	5/16/2024	343576	SHELBY PEARSON	166.16	Travel 4/2-4/30
202-5031-4015805-	Human Service Zone	5/16/2024	343576	SHELBY PEARSON	199.66	Travel 3/1-3/28
202-5031-4015805-	Human Service Zone	5/17/2024	343587	HILDEBRANDT, EMMA	204.35	Travel 4/10-5/10
202-5031-4015805-	Human Service Zone	5/20/2024	343603	RAGUSE, ERICA	268.00	Travel 5/13-5/20
202-5031-4015805-	Human Service Zone	5/21/2024	343617	RAJANIEMI, RENATA	423.44	Travel 4/22-5/17
202-5031-4015805-	Human Service Zone	5/23/2024	343628	MESSNER, AMY	190.05	Travel 5/1-5/22
202-5033-4013703-	Human Service Zone	5/23/2024	343673	NEE--NEE'S LOVING CARE NURSERY	975.00	Daycare-Apr
202-5033-4013709-	Human Service Zone	5/17/2024	343584	CASS COUNTY ELECTRIC CO-OP	344.00	Electricity 3/31 - 5/9
202-5034-4015805-	Human Service Zone	5/16/2024	343578	SVENDSGAARD, ALEXIS	237.85	Travel 4/15-5/10
202-5036-4015805-	Human Service Zone	5/17/2024	343586	HASSLER, BRAD	262.64	Travel 5/2
202-5036-4015805-	Human Service Zone	5/24/2024	343627	CHLOE HEYDT	166.16	Travel 4/3-4/29
202-5061-4015104-	Human Service Zone	5/20/2024	343688	SPECTRUM HOME CARE	928.62	Apr services
101-1801-4014601-	Information Technology	5/16/2024	343682	PRINTER SOLUTIONS	529.00	SERVICE HP M607 B/ BHP LOH24A MAINT KIT
101-1801-4014603-	Information Technology	5/20/2024	343664	LSI DAKOTAS	10.00	LOCATING SERVICES
101-1803-4017401-	Information Technology	5/28/2024	343644	ADVANCED BUSINESS METHODS	8,499.00	Plotter
502-1802-4015301-	Information Technology	5/2/2024	343572	CONSOLIDATED COMMUNICATIONS	12,838.92	PHONE SERVICE MAY24
101-0000-1430000	Non-Departmental	5/20/2024	343596	AMERICAN MAIL HOUSE, INC.	6,269.82	POSTAGE 4/22-5/17/2024
101-0000-2026000	Non-Departmental	5/20/2024	343585	DAVID A BORSETH	271.42	OVERPAYMENT
101-0000-2026000	Non-Departmental	5/20/2024	343588	ISRAA MARCHAND	1,241.57	OVERPAYMENT
101-0000-2026000	Non-Departmental	5/20/2024	343591	TRENT OR RENEE LARSON	507.52	OVERPAYMENT
101-0000-2026000	Non-Departmental	5/20/2024	343592	WADE OR ELIZABETH BERRETH	1,066.49	OVERPAYMENT
101-0000-2026000-	Non-Departmental	5/24/2024	343616	PAUL OR JUDY ANDERSON	1,039.21	OVERPAYMENT
659-0000-4010100-	Non-Departmental	6/9/2023	343589	LEVI RHODES	48.00	REFUND S.SANDLAND
659-0000-4010100-	Non-Departmental	5/17/2024	343569	AARON'S SALES & LEASE	38.30	REFUND Z.QUEEGLEY-WEAH
659-0000-4010100-	Non-Departmental	5/17/2024	343570	AARON'S SALES & LEASE	38.30	REFUND K.WELCH
659-0000-4010100-	Non-Departmental	5/17/2024	343573	DOUGLAS P STENSGARD	31.60	REFUND J.BYE
659-0000-4010100-	Non-Departmental	5/17/2024	343574	HETTICH LAW FIRM	28.25	REFUND R.JOHNSON
659-0000-4010100-	Non-Departmental	5/17/2024	343575	O'DESS AND ASSOCIATES, S.C.	38.30	REFUND US BANK NATIONAL ASSOCIATES, S.C.
659-0000-4010100-	Non-Departmental	5/17/2024	343577	QUINN ROBERT BAUER	34.95	REFUND S.WILLIAMS
659-0000-4010100-	Non-Departmental	5/20/2024	343579	AARON'S SALES & LEASE	31.60	REFUND A.CLEWIS
659-0000-4010100-	Non-Departmental	5/20/2024	343580	AARON'S SALES & LEASE	31.60	REFUND C.SIRLEAF
659-0000-4010100-	Non-Departmental	5/21/2024	343593	AARON'S SALES & LEASE	31.60	REFUND A.SAYOU
659-0000-4010100-	Non-Departmental	5/21/2024	343594	AARON'S SALES & LEASE	24.90	REFUND INK JEH
659-0000-4010100-	Non-Departmental	5/21/2024	343595	AARON'S SALES & LEASE	38.30	REFUND A.SOGBE
659-0000-4010100-	Non-Departmental	5/21/2024	343599	JOSELYN EUGENE BROWN	14.85	REFUND W.BROWN
659-0000-4010100-	Non-Departmental	5/22/2024	343604	AARON'S SALES & LEASE	24.90	REFUND K.KRAUSE
659-0000-4010100-	Non-Departmental	5/23/2024	343611	MARK MAZAHARI	38.30	REFUND M.DIXON SR
659-0000-4010100-	Non-Departmental	5/24/2024	343612	FOREST PRODUCTS DIRECT, LLC	34.95	REFUND SILVER LINE CUSTOM HOMES, LLC
659-0000-4010100-	Non-Departmental	5/24/2024	343613	KEIGHLA MARIE HALLDORSON	24.90	REFUND J.VARHOLDT
659-0000-4010100-	Non-Departmental	5/24/2024	343614	LUIS PEREZ	31.60	REFUND J.HERNANDEZ
659-0000-4010100-	Non-Departmental	5/24/2024	343615	NORTHERN DOCUMENTS, INC DBA NORTHERN PLAINS LABEL	38.30	REFUND WILD TERRA CIDER AND BREWING COMPANY, LLC
659-0000-4010100-	Non-Departmental	5/24/2024	343618	SANDRA EGGERMONT	38.30	REFUND C.HORSTED

PAYMENT REGISTER
342822-343237

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
659-0000-4010100-	Non-Departmental	5/28/2024	343619	AARON'S SALES & LEASE	21.55	REFUND R.WILES
659-0000-4010100-	Non-Departmental	5/28/2024	343620	AARON'S SALES & LEASE	38.30	REFUND P.JERUE
659-0000-4010100-	Non-Departmental	5/28/2024	343621	CHERYL ANN SHECKELLS	110.06	REFUND T.WAA
659-0000-4010100-	Non-Departmental	5/28/2024	343623	FRONT RANGE LEGAL PROCESS SERVICES INC	38.30	REFUND N.WAHL
659-0000-4010100-	Non-Departmental	5/28/2024	343624	FRONT RANGE LEGAL PROCESS SERVICES INC	28.30	REFUND FALCON APARTMENTS DICKINSON LLC
659-0000-4010100-	Non-Departmental	5/28/2024	343625	FRONT RANGE LEGAL PROCESS SERVICES INC	45.00	REFUND P.PRESCOTT
659-0000-4010100-	Non-Departmental	5/28/2024	343629	REANNA MARIE DOELE	31.60	REFUND J.DOELE
659-0000-4010100-	Non-Departmental	5/28/2024	343630	RIVIERA HEIGHTS	34.85	REFUND J.LUDWIKOSKI
659-0000-4010100-	Non-Departmental	5/28/2024	343631	SHARON ARLENE BROZ	38.30	REFUND M.KEESHIN
659-0000-4010100-	Non-Departmental	5/29/2024	343634	AARON'S SALES & LEASE	24.90	REFUND A.FODAY
659-0000-4010100-	Non-Departmental	5/29/2024	343638	CHISHOLM LAW FIRM	38.30	REFUND C.AZURE
659-0000-4010100-	Non-Departmental	5/29/2024	343640	JOHNATHAN BROCK	38.30	REFUND C.BEN
659-0000-4010100-	Non-Departmental	5/29/2024	343641	JOHNATHAN BROCK	38.30	REFUND C.BEN
659-0000-4010100-	Non-Departmental	5/30/2024	343700	AARON'S SALES & LEASE	29.70	REFUND K.TWETEN
659-0000-4010100-	Non-Departmental	5/30/2024	343701	ANGELA JOY BROCKMEYER	28.25	REFUND N.JOHANSEN
659-0000-4010100-	Non-Departmental	5/30/2024	343704	EARL'S REPAIR	59.85	REFUND R.MCKINNON
101-3502-4015701-	Sheriff	5/17/2024	343582	BOERBOOM, NATHAN	283.20	TRVL; MGIA CONF; 5/11-5/15, GREEN BAY
101-3502-4015701-	Sheriff	5/21/2024	343602	TRISHA PELZMAN	147.50	TRVL; NDLETS CONF, 5/14-5/16, BISMARCK
101-3502-4015701-	Sheriff	5/22/2024	343607	HIEDEMAN, TY	283.20	TRVL; 5/5-5/17; BCI BASIC, BISMARCK
101-3502-4015702-	Sheriff	5/23/2024	343671	ND SHERIFFS & DEPUTIES ASSOCIATION	50.00	NDSDA CONF REG; D. HAALAND
101-3502-4015702-	Sheriff	5/23/2024	343671	ND SHERIFFS & DEPUTIES ASSOCIATION	50.00	NDSDA CONF REG; J. CASTLE
101-3502-4016104-	Sheriff	5/21/2024	343699	ZUNDEL, KEENAN	45.57	SFST CLASS SUPPLY REIMB
101-3502-4016104-	Sheriff	5/22/2024	343660	KINDRED SCHOOLS - TAX	50.05	MEALS; SRD KOERBER
101-3502-4016302-	Sheriff	5/14/2024	343696	VALVOLINE INSTANT OIL CHANGE	60.19	OIL CHANGE; SQ 25
101-3502-4016302-	Sheriff	5/21/2024	343687	SOUTHPOINT REPAIR CENTER	86.83	OIL CHANGE; SQ 10
101-3502-4016302-	Sheriff	5/22/2024	343687	SOUTHPOINT REPAIR CENTER	106.60	OIL CHANGE; SQ 28
101-3502-4016302-	Sheriff	5/23/2024	343687	SOUTHPOINT REPAIR CENTER	97.60	TEST TURN OFF LIGHT; SQ 64
101-3502-4016302-	Sheriff	5/23/2024	343687	SOUTHPOINT REPAIR CENTER	239.69	REPLC BRAKE LIGHT SWITCH; SQ 48
101-3502-4016302-	Sheriff	5/23/2024	343687	SOUTHPOINT REPAIR CENTER	682.52	OXYGEN AND TIRE SENSORS; SQ 75
101-3502-4016501-	Sheriff	5/17/2024	343572	CONSOLIDATED COMMUNICATIONS	249.04	PHONE SERVICE MAY24
101-3510-4013502-	Sheriff	5/21/2024	343648	BARNES COUNTY CORRECTIONAL CENTER	98.92	HOUSING & MEDICAL BILLING, APRIL, 2024
101-3510-4013502-	Sheriff	5/21/2024	343670	ND DEPT. OF HUMAN SERVICES	655.69	MEDICAL SERVICES - APRIL, 2024
101-3510-4013502-	Sheriff	5/21/2024	343684	SANFORD HEALTH	6,112.76	MEDICAL SERVICES - APRIL, 2024
101-3510-4013502-	Sheriff	5/22/2024	343695	TRADEMARK UNIFORMS	341.88	CLOTHING - MEDICAL - TANNER COPPIN
101-3510-4013750-	Sheriff	5/21/2024	343690	SUMMIT FOOD SERVICE, LLC	12,839.15	MEALS 5/11/24 - 5/17/24
101-3510-4013756-	Sheriff	5/22/2024	343605	CASS COUNTY JAIL	959.00	JAIL/DORM WRK PAY 5/21/2024
101-3510-4013759-	Sheriff	5/21/2024	343648	BARNES COUNTY CORRECTIONAL CENTER	1,000.00	HOUSING & MEDICAL BILLING, APRIL, 2024
101-3510-4014601-	Sheriff	5/21/2024	343656	HOBART SALES AND SERVICE	362.79	REPAIRED TILT KETTLE & RUBBER BUMPER ON DISHWASHER
101-3510-4015701-	Sheriff	5/22/2024	343606	FIDLER, BLAKE	147.50	REIMB 5/14-5/16/24 CONF/TRAINING
226-3501-4018103-CSVICT	Sheriff	5/17/2024	343571	CHARITY TEEGARDEN	365.00	VICTIM REPARATION
235-3513-4010102-	Sheriff	5/20/2024	343609	JAN WETCH	775.00	LOST PROPERTY CLAIM
235-3513-4010102-	Sheriff	5/22/2024	343694	TIMEKEEPING SYSTEMS INC	417.68	NFC-MOUNT - WALL MOUNT RFID TAG - BLUE
247-3509-4016104-	Sheriff	5/23/2024	343651	CHARLIE & SONS ELECTRIC, INC.	2,851.00	REPLC ELEC WIRE TRANSFRMR TO METER
247-3509-4016202-	Sheriff	5/21/2024	343597	CASS COUNTY ELECTRIC CO-OP	805.00	ELEC CHRGS 3/31-4/30/2024
247-3509-4016202-	Sheriff	5/21/2024	343601	OTTER TAIL POWER COMPANY	125.25	ELEC CHRGS 4/11-5/13/24

PAYMENT REGISTER
342822-343237

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
101-3101-4013320-	States Attorney	5/17/2024	343659	KELLY SERVICES, INC.	975.38	Temporary Wages
101-3101-4013751-	States Attorney	8/11/2023	343590	TIAUNA TACAN	33.38	WITNESS FEE
101-3101-4015116-	States Attorney	5/17/2024	343685	SHERIFF, CLAY COUNTY	81.40	Juvenile Service Fees
101-3101-4015305-	States Attorney	5/21/2024	343693	THOMSON REUTERS-WEST PAYMENT CENTER	545.08	Clear Proflex Charges
101-3101-4015305-	States Attorney	5/21/2024	343693	THOMSON REUTERS-WEST PAYMENT CENTER	2,524.35	Westlaw Proflex Charges
101-3101-4015305-	States Attorney	5/23/2024	343650	Cerifi, LLC	3,057.00	Computer Time Charges- CLE Access
101-3101-4015701-	States Attorney	5/28/2024	343637	CASS COUNTY BAR ASSOCIATION	112.00	Request for Check for Bar Lunch
101-3101-4015801	States Attorney	5/21/2024	343608	HOFF, ALLYSSA	389.68	Employee Reimbursement
101-3101-4016101-	States Attorney	5/17/2024	343679	ODP BUSINESS SOLUTIONS, LLC	61.60	Office Supplies
101-3101-4016101-	States Attorney	5/23/2024	343679	ODP BUSINESS SOLUTIONS, LLC	22.79	Office Supplies
101-3104-4013307-	States Attorney	5/21/2024	343669	ND BUREAU OF CRIMINAL INVESTIGATION	15.00	Background Check Fee
101-3104-4015701-	States Attorney	5/28/2024	343703	DEBLAERE, ELICIA	438.29	REFUND R.MCKINNON
232-4004-4016130-	Vector Control	5/21/2024	343689	SUMMIT FIRE PROTECTION CO	403.00	FORE A;AR,-ANNUAL INSPECTION
101-5070-4015801-	Veterans Service	5/28/2024	343635	BAKER, ANTHONY C	1,908.39	TRVL 4/12-5/18/24 DENVER CO TRAINING
101-5070-4015801-	Veterans Service	5/29/2024	343636	BOSCHEE, CHARLES	1,898.30	TRVL 5/12-5/18/24 DENVER CO
101-5070-4015801-	Veterans Service	5/29/2024	343639	HOFFER, SHEILA	1,921.10	TRVL 5/12-5/18/24 DENVER CO
				TOTAL	1,963,101.84	

**REGULAR MEETING OF CASS COUNTY BOARD OF COMMISSIONERS
JUNE 17, 2024**

1. MEETING CALLED TO ORDER

Chairman Chad M. Peterson called the meeting to order at 3:30 PM with all members present as follows: Duane Breitling, Jim Kapitan, Mary Scherling, and Chad M. Peterson in person and Tony Grindberg via Microsoft Teams.

2. PLEDGE OF ALLEGIANCE

Taylor Kaushagen led the Pledge of Allegiance.

3. MINUTES APPROVED

MOTION, passed

Mr. Kapitan moved and Mr. Breitling seconded that the minutes of the previous meeting be approved as written. Motion carried.

4. AGENDA, Order amended

MOTION, passed

Mrs. Scherling moved and Mr. Kapitan seconded to amend the order of the agenda with the addition of item j. Authorize SHE to contract with The Design Group for HVAC Commissioning services for the RRRDC . Motion carried.

5. AGENDA, Order approved

MOTION, passed

Mr. Scherling moved and Mr. Breitling seconded to approve the order of the agenda as amended. Motion carried

6. CONSENT AGENDA APPROVED

MOTION, passed

Mr. Kapitan moved and Mrs. Scherling seconded to approve the consent agenda as follows: On roll call vote, the motion carried unanimously.

- a. Receive monthly financial statement from the Finance Office for month ended May 31, 2024.
- b. Authorize chair to sign the township road mileage certification for 2024.
- c. Approve a bingo permit for Cass County North Dakota Historical Society to be held on July 4, 2024, at Bonanzaville in West Fargo, North Dakota; approve a raffle permit for Chaffee Days to be held on July 20, 2024, at Chaffee Mustang Patio in Chaffee, North Dakota; and approve a raffle permit for ND Dem-NPL District 16 to be held on July 12, 2024, at Red River Valley Fairgrounds in West Fargo, North Dakota.
- d. Grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office for the period of July 1, 2024, through June 30, 2025, for Arc Upper Valley at Club 94 in Casselton; and grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office for the period of July 1, 2024, through June 30, 2025, for Sharehouse, Inc. at the Wild Rice Bar and Grill in Horace, North Dakota.
- e. Amend Commission Policy Manual Section 4.00 Advisory Boards and appoint Eddie Sheeley to the Cass County Housing Authority, Marty Murch to the Cass County Weed Control Board from the NE Area, and Wyatt Kram to the City of Reile's Acres Planning and Zoning Board as the extra territorial jurisdiction representative.
- f. Authorize road closure on County Highway 17 in Horace on Saturday, September 7, 2024, from 4:00 PM to 1:00 AM for Horace Bean Days street dance.
- g. Authorize purchase of landscape rehabilitation for the Annex from S & S Landscaping in the amount of \$23,635.00.
- h. Authorize the County Finance Director to offer the old Coroner's Office van for auction on the auction site, Public Surplus, with the proceeds to go back into the general fund.

- i. Contract approval—
 - North Dakota Department of Rehabilitation— contract amendment for state prisoners rate;
 - Edward O. Samuelson Revocable Living Trust—cost share agreement for work on County Highway 14;
 - Alcohol Monitoring Systems, Inc.—contract for purchase of data collection software and services in support of the Community Supervision Unit;
 - Robert R Schroeder Construction contract documents for bridge project on Cass Highway 32.
- j. Authorize SEH to contract with the Design Group for HVAC Commissioning services in the amount of \$20,000 for the Red River Regional Dispatch Center (RRRDC).

7. PUBLIC COMMENT

Mr. Peterson asked for public comment and hearing none, moved on to the regular agenda items.

8. MAPLE RIVER WATER RESOURCE DISTRICT, Request approved to take immediate possession of necessary right of way for Davenport Flood Risk Reduction Project

The role and responsibility of the Maple River Water Resource District (MRWRD) is to acquire property rights needed for the Davenport Flood Risk Reduction project. The MRWRD is asking to continue with the procedures laid out in North Dakota Century Code (NDCC) Section 61-16.1-09 for the Commission to review whether the process was followed for the MRWRD and grant authorization to use quick take eminent domain for right of way easements.

MRWRD Attorney, Chris McShane was present and discussed the statutory process for quick take eminent domain laid out in NDCC 61-16.1-09(2). He said this project has been in the works since 2003 and is ready to begin the process of going out for bid and construction. He said the project will benefit the citizens of Davenport from flooding and alleviate the need for flood insurance. Mr. McShane said funding for the project was approved from a cost share from the Cass County Flood Sales Tax Committee, the State Water Commission, and an assessment passed by the residents in Davenport. He said negotiations with the remaining property owner, Sidney Steinweg, have been ongoing and will continue after today. He said it is the sole responsibility of the County Commission to determine whether the MRWRD followed the statutory process and steps as outlined in state law. He said it is not the responsibility of the Commission to act as a negotiator, provide offers, or hear legal arguments.

Property owner, Sidney Steinweg, was present via Microsoft Teams and said he has no complaints against the MRWRD. He said the only disagreement is on the price per acre of land. Mr. Steinweg said he would like to give compliments to Moore Engineering for looking at all possibilities to change the footprint of the project as Mr. Steinweg requested. He said his only request is to allow the crops planted on the land to be harvested this fall. He said he has been told the land is needed by Thanksgiving this year.

MOTION, passed

Mr. Breitling moved and Mrs. Scherling seconded to approve authorize the Maple River Water Resource District to utilize quick take eminent domain under section 61-16.1-09(2) of the North Dakota Century Code to acquire right of way easement and temporary easement rights as necessary to accommodate the Davenport Flood Risk Reduction Project. On roll call vote, the motion carried unanimously.

9. FARGO PROPERTY TAX INCENTIVE FOR CITY OF FARGO PARKING GARAGE ON NP AVENUE, Approved participation for thirteen years

City of Fargo Strategic Planning Director, Jim Gilmour was present and said the City of Fargo is a partner in a public private partnership with Kilborne Group. He said there will be three sections in a new building being constructed with commercial space, a community theater, and a city parking garage. He said each party is financing their portion of the building. Mr. Gilmour said last year the City and County approved tax increment financing (TIF) funds for the apartment/commercial space.

He said the request today is to participate in the incentive including the TIF used for public costs of the parking garage. He said the parking garage is difficult to fund as construction costs and interest rates have increased. He said the project will be funded with bonds and low interest rate loans. Mr. Gilmour said the TIF revenue bonds will be paid back from the parking revenue, TIF revenue, and revenue from other parking facilities as their financing is paid off. He said the request today is for the County to participate in the TIF for up to 25 years. He said the TIF can potentially be paid off in 20 years. He requested the Commission participate in the full request or at least the first thirteen years where the funding is tight.

Mr. Peterson said the County and City have a lot of financial needs. He said the County will be taking on additional costs due to the new Jail pod opening in 2025. He said he struggles with granting long term incentives as people who invest and develop need to pay their fair share. Mr. Peterson asked where the funds would come from if the County denied the incentive. Mr. Gilmour said if the County does not participate, the City of Fargo would take out loans and pay the tax payment not paid by the County. He said downtown Fargo is growing and if there was no new development, property taxes would be higher.

MOTION, passed

Mr. Grindberg moved and Mr. Breitling seconded to participate in Tax Increment Financing District 2023-02 for the City of Fargo for thirteen years. On roll call vote, the motion carried unanimously.

10. TAX EQUALIZATION BOARD, Reconvened for 2024

Chairman Chad M. Peterson reconvened the Cass County Board of Tax Equalization for 2024. County Director of Equalization, Paul Fracassi provided recommendations to the Board prior to the meeting on appeals submitted for properties in the City of Fargo, City of West Fargo, and Watson Township. All appeal information from the appellant, local jurisdiction, the County Tax Equalization Office were provided to the Board prior to the meeting and are available through the Tax Equalization Office. The Board considered appeals from each jurisdiction as follows:

Sterling Properties

Appeals were submitted by Sam Jelleberg on behalf of Sterling Properties for 21 apartment complexes within the City of Fargo and 4 apartment complexes within the City of West Fargo. Mr. Fracassi said a considerable amount of analysis was provided on the appeals by both city assessors and both made changes to a few of the properties that the cities felt they had overstated. Mr. Fracassi recommended the values be adjusted and retained as determined by the city assessors.

MOTION, passed

Mrs. Scherling moved and Mr. Kapitan seconded to approve the adjustments and retain the values as determined by the city assessors for Sterling Properties. On roll call vote, the motion carried unanimously.

PetSmart

An appeal was submitted by Pivotal Tax Solutions for a property located at 1630 13th Street East in West Fargo. The 2023 value was assessed at \$3,123,300 and the applicant's requested value was \$2,000,000. Mr. Fracassi said the City of West Fargo assessing office provided support and demonstrated the value is modeled fairly and equitable amongst similar properties.

MOTION, passed

Mrs. Scherling moved and Mr. Breitling seconded to retain the current value for PetSmart. On roll call vote, the motion carried unanimously.

Holiday Gas Stations

An appeal was submitted by Delta Property Tax Advisors on behalf of Holiday Gas Stations for properties located at 1020 19th Avenue North, 3040 25th Street South, 1902 24th Street South, 4377 45th Street South, 2755 Brandt Drive South, 1510 32nd Avenue South, 5651 36th Avenue South in Fargo and 1210 13th Avenue East and 2020 Sheyenne Street in West Fargo. Mr. Fracassi said Delta Property Tax Advisors presented the same data from 2023 and the information provided did not support the land reduction request. He said the City of Fargo assessing office provided support and demonstrated the value is modeled fairly and equitable amongst similar properties and requested the values be retained.

Enclave

An appeal was submitted by Enclave for properties located at 4450 31st Avenue South, 4476 31st Avenue South, 3171 44th Street South, 4500 36th Street South, 2633 55th Street South, 5600 28th Street South, 2451 43rd Street North, and 2253 University Drive South in Fargo. Mr. Fracassi said the City of Fargo assessing office provided support and demonstrated the value is modeled fairly and equitable amongst similar properties. Mr. Fracassi said he supports the two changes recommended by the city assessing office and retaining the value for the remaining properties.

Property Tax Resources

An appeal was submitted by Property Tax Resources for properties located at 51 North Broadway and 300 NP Avenue in Fargo and 617 13th Street Northeast, 625 13th Street Northeast, 1740 Main Avenue West, 474 10th Street Northeast, and 526 10th Street Northeast in West Fargo. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting or City of West Fargo Board of Equalization meeting. He said the City of Fargo and City of West Fargo assessing offices provided support and demonstrated the value is modeled fairly and equitable amongst similar properties and requested the values be retained.

Joseph Amundson

An appeal was submitted by Joseph Amundson for a property located at 1101 28th Avenue South in Fargo. The 2023 value was set at \$326,700. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting. He said the City of Fargo assessing office provided support and demonstrated the value is modeled fairly and equitable amongst similar properties and requested the value be retained.

Hey Look a Squirrel Revocable Trust

An appeal was submitted by Hey Look a Squirrel Revocable Trust for a property located at 4355 66th Street South in Fargo. The 2023 value was set at \$2,797,600. Mr. Fracassi said the applicant did not appeal the value at the City of Fargo Board of Equalization meeting. He said the County assessing office was not able to make contact with the property owner and a review was not completed. He said the City of Fargo assessing office provided support and demonstrated the value is modeled fairly and equitable amongst similar properties and requested the values be retained.

Howard Rasmusson

An appeal was submitted by Howard Rasmusson for a property located at 5255 148th Avenue Southeast in Leonard. The 2023 value was set at \$203,500. Mr. Fracassi said the applicant did not submit any information supporting the value. He said the applicant did not

let him review the interior of the property, however, he reviewed the exterior of the property and upon review, modeling showed the value to be slightly higher than what was recommended by the local assessor. Mr. Fracassi said his recommendation is to retain the current value.

Quinten Gibson

An appeal was submitted in person at the meeting by Brett Kapaun, Watson Township local assessor, for a property located at 5105 147 Avenue Southeast in Watson Township. The 2023 value was set at \$171,200. Mr. Fracassi said the property was recently sold in a non-arm's length transaction for \$85,000. He said the property owner provided numerous pictures of the property and there is extensive deferred maintenance. Mr. Fracassi said he recommends reducing the value of the property to \$97,400.

Brett Kapaun

An appeal was submitted in person at the meeting by Brett Kapaun for a property located at 4000 133 Avenue Southeast in Watson Township. The 2023 value was set at \$287,100 and the applicant's requested value is \$221,700. Mr. Fracassi said staff reviewed the outbuildings on the property as the property owner's concerns were with the value of the barn, machine shed, and agriculture land. He said after the review, the County's modeling system put the true and full value at \$297,900. Mr. Fracassi said his recommendation is to retain the current value.

11. GREATER FARGO MOORHEAD ECONOMIC DEVELOPMENT CORPORATION AND FARGO MOORHEAD WEST FARGO CHAMBER, Comprehensive Growth Plan, Innovate 2028

Greater Fargo Moorhead Economic Development (GFMEDC) President and Chief Executive Officer, Joe Raso, and Fargo Moorhead West Fargo Chamber President and Chief Executive Officer, Shannon Full were present to give an update on the private sector growth campaign or comprehensive growth plan now called Innovate 2028. On February 20, 2024, the Commission approved allocating \$125,000 in matching funds to the project. Mr. Raso said the GFMEDC and Chamber are working together in a new partnership focused on regional planning. He said the GFMEDC and Chamber will be back before the Commission in July during budget hearings with a case statement and budget request. Ms. Full said this plan is a major opportunity for public and private partnership to bring the community together and leverage the assets of the GFMEDC and Chamber. She said the budget presentation will include metrics and identify the return on investment in the plan's major categories.

12. VETERANS TREATMENT COURT, Support approved

East Central Judicial District Court Judge, Constance Cleveland was present to discuss a request for Commission support of Veterans Treatment Court. Ms. Cleveland brought the proposal to the May 6, 2024, Commission meeting where the Commission directed a working group to review the proposal. Ms. Cleveland said she is requesting support for Veterans Treatment Court from the Commission as Veterans Treatment Court has reduced recidivism in other jurisdictions, and has no cost to the County at this time.

Mr. Peterson said he is supportive of Veterans Treatment Court. He said his concern is that the court should be approved by the State and then come back to the County for support. Ms. Cleveland said Veterans Treatment Court needs to be approved and added as part of the Supreme Court budget. She said the cost of the court to the County is \$0 at this time. She said the Cass County State's Attorney has not agreed to participate in the court at this time and the rest of the program will be run via the Supreme Court budgeted funds and volunteers. She said Veterans Treatment Court is moving forward as other key stakeholders are supportive. Mr. Grindberg said he is supportive of the

program, however, does not want to commit Cass County to any financial support of the program at this time.

MOTION, passed

Mr. Kapitan moved and Mr. Breitling seconded to support the filing of a petition with the North Dakota Supreme Court's Interdisciplinary Committee on Specialized Dockets to establish a Veterans Court in the East Central Judicial District to serve court involved veterans with the understanding Cass County is under no financial obligation. On roll call vote, the motion carried unanimously.

13. ROAD, Kindred Comprehensive Plan cost share and budget adjustment approved

County Engineer, Tom Soucy was present and said the City of Kindred is working with Fargo-Moorhead Metropolitan Council of Governments (Metro COG) to develop a comprehensive plan. He said the cost of the study is \$100,000 with \$72,000 covered by federal funding leaving \$28,000 required by a local match. Mr. Soucy said the City of Kindred is requesting Cass County cost share 50% of the local match or \$14,000. He said the City of Kindred joined Metro COG in May 2024. He said the County has assisted other small cities in the county to fund similar plans and County Highways 15 and 18 run through Kindred. Mr. Soucy said the plan will allow Kindred to grow in the most economical fashion and Cass County will benefit from the planning and growth.

Metro COG Community and Transportation Analyst, Adam Altenburg was present and said the plan will be beneficial for Kindred as they continue to grow. He said two of three main corridors running through Kindred are County Highways 15 and 18 thus it makes sense for the County to be a partner in the project. Mr. Soucy said the City of Kindred approved the \$14,000 cost share at the City Council meeting on June 5. Mrs. Scherling said it would have been appropriate to have a representative from Kindred present to make the request.

Mrs. Scherling asked if the study will look at flooding. Mr. Altenburg said some areas near Kindred affected by flooding are outside of the Kindred city limits. He said flooding will likely be a discussion during the study.

MOTION, passed

Mrs. Scherling moved and Mr. Breitling seconded to approve a budget adjustment of \$14,000 to the budget line item 211-4001-431-33.01 and authorize Cass County to participate in assisting the City of Kindred's local share to develop their comprehensive plan in the amount of \$14,000. On roll call vote, the motion carried unanimously.

14. RED RIVER REGIONAL DISPATCH CENTER, Construction contracts for general, mechanical, and electrical contractors approved

On May 8, 2024, bids were opened for general contractor, electrical contractor, and mechanical contractor services for construction of the Red River Regional Dispatch Center (RRRDC). The RRRDC Authority Board approved the recommended contracts as follows: general contractor, Ledgestone, Inc. with a bid of \$5,492,000, mechanical contractor, Robert Gibb and Sons with a bid of \$2,214,385, and electrical contractor, Grotberg Electric, Inc. with a bid of \$2,398,000. The bid alternate with Grotberg Electric, Inc. for \$68,000 and special inspections and testing with American Engineering Testing (AET) for \$20,496,00 is also being requested for approval. Mr. Wilson said the total project cost is \$15,711,259.37. He said Clay County and Moorhead have indicated they are processing payment for their portion of the construction per the RRRDC Joint Powers Agreement (JPA). He said the City of Fargo and West Fargo have committed they will follow through on their commitment to over the total cost of construction over \$12.5 million, or \$3,211,259.37 as described in the JPA.

MOTION, passed

Mrs. Scherling moved and Mr. Kapitan seconded to approve contracts with general contractor, Ledgestone, Inc. for \$5,492,000, mechanical contractor, Robert Gibb and Sons for \$2,214,385, electrical contractor, Grotberg Electric, Inc. for \$2,446,000, including the bid alternate, and American Engineering Testing (AET) for \$20,496.00 for the RRRDC construction. On roll call vote, the motion carried unanimously.

15. ELECTIONS, Recognize primary election efforts

Mr. Wilson said he would like to take a moment and recognize the successful primary election ran by the Finance Office. He said the organization and efforts by all staff involved were impressive.

Mr. Grindberg said since he was elected, there have been many conversations with members of the public on how to improve the election process and the Finance Office led by Ms. Madrigga has done a great job of listening and addressing concerns to improve the process.

Ms. Madrigga said the primary election went smoothly and was a great trial to the general election coming up this fall. She said she would like to thank her election staff, Craig Steingaard and Maurice Dullea for their hard work on the election process.

16. VOUCHERS, Approved

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to approve Voucher No. 343706 through Voucher No. 343962 for a total of \$5,264,054.95. On roll call vote, the motion carried unanimously.

17. MEETING UPDATES, Committee reports

Commissioners and staff reported on meetings they have attended or will be attending in the upcoming weeks.

Mr. Wilson said the County needs to choose a voting delegate for the National Association of Counties annual conference coming up in July. There was a consensus by the Commission to have Mr. Peterson serve as the voting delegate for Cass County.

Mr. Wilson said It Director, Bob Henderson and Commission Assistant, Taylor Kaushagen have been looking at agenda management software. He said after having a few software demonstrations, a preferred vendor has been identified and the request will be included in the budget for 2025. He said there may be a request for a budget adjustment for this year to begin the implementation process.

Ms. Hegvik said the Victims of Crime Act (VOCA) grant the State's Attorney's Office applies for each year will be cut funding in the next few years. She said the County will need to look at what we are getting in exchange for what is required to apply and report on the grant.

18. ADJOURNMENT

MOTION, passed

On motion by Mr. Breitling, seconded by Mr. Kapitan and all in favor, the meeting was adjourned at 5:34 PM.

ATTEST:



Brandy Madrigga, County Finance Director
Cass County, North Dakota

APPROVED:



Chad M. Peterson, Chairman
Cass County Board of Commissioners

RESOLUTION RECORD

RESOLUTION ALLOWING CLAIMS & ORDERING PAYMENT THEREOF

WHEREAS, the County Finance Director, Brandy Madrigga, has audited and the departments have approved the following claims against the County of Cass, and have certified that such claims are properly payable by the said County, and that the said County Finance Director has verified such claims to be paid and has satisfied herself that such bills and claims are proper charges against the County of Cass;

NOW, THEREFORE, be it resolved by the County Commissioners of the County of Cass, North Dakota, that the following bills and claims be and thereby are, ordered but paid on check numbers 343706-343962 for a total of \$5,264,054.95.


BE IT FURTHER RESOLVED, that the County Finance Director be, and hereby is authorized and directed to draw checks and electronic payments for the above claims from the respective funds as herein indicated, and that the County Finance Director be, and she hereby is, authorized to execute and deliver such checks and electronic payments.

The above and foregoing resolution was offered at a regular meeting of the County Commissioners held on the 17 day of June, 2024 by Commissioner Breitling, who moved its adoption, was seconded by Commissioner Kapitan, and adopted by the following vote:

Ayes: 5
Nays: 0

WHEREUPON, the resolution was duly declared adopted.

Approved:


County Finance Director

PAYMENT REGISTER
343706-343962

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
101-1502-4014204-	Administrator	6/11/2024	343803	ALL-TERRAIN GROUNDS MAINTENANCE	1,415.00	MAY23 CONTRACT MOWING
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT JAN24
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT MAR24
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT MAY24
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT APR24
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT FEB24
101-1503-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT JUN24
101-1503-4014304-	Administrator	6/4/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT JUL24
101-1503-4014701-	Administrator	5/30/2024	343845	GRAINGER, W.W.	197.16	GFCI RECEPTACLE
101-1503-4014701-	Administrator	6/10/2024	343884	NARDINI FIRE EQUIPMENT CO.	1,075.00	MAINTENANCE/INSPECTION
101-1503-4014701-	Administrator	6/12/2024	343845	GRAINGER, W.W.	227.80	FLUORESCENT, 32W, T8
101-1503-4014702-	Administrator	6/10/2024	343836	FARGO LINOLEUM COMPANY	10,710.00	4 BATHROOM PROJECT TILE W/THINSET
101-1503-4016104-	Administrator	6/5/2024	343924	SCHEELS HOME & HARDWARE	11.99	HOSE LEADER
101-1503-4016104-	Administrator	6/10/2024	343930	SHOTWELLS FLORAL	90.00	PLANT LEASE
101-1503-4016202-	Administrator	5/20/2024	343719	XCEL ENERGY	16,451.50	ELEC CHRG 4/16-5/15/24
101-1503-4016202-	Administrator	6/6/2024	343788	XCEL ENERGY	1,036.21	GAS CHRG 4/19-5/20/24
101-1504-4014204-	Administrator	6/11/2024	343803	ALL-TERRAIN GROUNDS MAINTENANCE	1,250.00	MAY24 1ST APPLICATION
101-1504-4014204-	Administrator	6/11/2024	343803	ALL-TERRAIN GROUNDS MAINTENANCE	1,440.00	MAY24 CONTRACT MOWING
101-1504-4014701-	Administrator	6/10/2024	343800	ACCURATE CONTROLS	104.64	SERVICE ORDER 7019
101-1504-4014701-	Administrator	6/10/2024	343806	BDT MECHANICAL LLC	3,050.38	REPAIR KITCHEN P TRAP
101-1504-4014701-	Administrator	6/11/2024	343845	GRAINGER, W.W.	198.81	DIAPHRAGM ASSEMBLY TOILET/BATTERY
101-1504-4014702-	Administrator	6/10/2024	343836	FARGO LINOLEUM COMPANY	2,081.00	ARTIC WHITE TILE AND THINSET
101-1504-4016104-	Administrator	5/30/2024	343879	MOTION INDUSTRIES, INC.	734.11	TRUFLEX BELT
101-1504-4016202-	Administrator	6/5/2024	343768	XCEL ENERGY	20,399.95	ELEC CHRG 4/21-5/20/24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT APR24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT FEB24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.31	MECHAN/ELECT MAINT JUN24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT JAN24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT MAR24
101-1505-4014304-	Administrator	5/29/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT MAY24
101-1505-4014304-	Administrator	6/4/2024	343849	HONEYWELL INTERNATIONAL, INC.	4,085.32	MECHAN/ELECT MAINT JUL24
101-1505-4016202-	Administrator	5/21/2024	343743	XCEL ENERGY	5,657.02	ELEC CHRGS 4/17-5/16/24
101-1505-4016202-	Administrator	5/24/2024	343754	XCEL ENERGY	388.91	GAS CHRGS 4/22-5/21/24
101-1506-4014204-	Administrator	6/11/2024	343803	ALL-TERRAIN GROUNDS MAINTENANCE	1,300.00	MAY24 CONTRACT MOWING
101-1506-4014406-	Administrator	6/12/2024	343881	MUNICIPAL AIRPORT AUTHORITY OF THE CITY OF FARGO	4,011.15	JULY 2024 GROUND LEASE-LEC
101-1506-4014701-	Administrator	6/10/2024	343807	BERGSTROM ELECTRIC, INC.	177.50	REMOVED LIGHT POLE - LEC
101-1506-4016202-	Administrator	6/6/2024	343787	XCEL ENERGY	53.03	GAS CHRGS 4/25-5/27/24
101-1506-4016202-	Administrator	6/6/2024	343787	XCEL ENERGY	270.65	GAS CHRGS 4/25-5/27/24
101-1506-4016202-	Administrator	6/6/2024	343787	XCEL ENERGY	1,518.48	ELEC CHRG 4/25-5/27/24
101-1507-4014701-	Administrator	6/6/2024	343939	THE LOCKSHOP	35.00	DUPLICATE KEY
101-1001-4015401-	Commission	6/4/2024	343820	COLUMN SOFTWARE PBC	19.00	JUN 3 COMMISSION APPOINTMENTS
101-1001-4015401-	Commission	6/4/2024	343820	COLUMN SOFTWARE PBC	563.16	MAY 20 MEETING MINUTES
101-1001-4015401-	Commission	6/11/2024	343839	FORUM	305.00	MAY 18 AGENDA
101-1001-4015401-	Commission	6/11/2024	343839	FORUM	305.00	MAY 4 AGENDA
101-1001-4015813-	Commission	6/10/2024	343858	KAPITAN, JIM	62.98	MILEAGE 6/6-6/10/2024

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ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
101-1002-4013307-	Commission	6/1/2024	343870	MARQUART, ANDREW S	288.00	SERVICES 5/19-5/21/24
101-1002-4013307-	Commission	6/1/2024	343870	MARQUART, ANDREW S	333.00	SERVICES 5/23-5/24/24
101-1002-4015202-	Commission	6/11/2024	343871	MARSH & MCLENNAN AGENCY LLC	170.00	ADD 4 VEHICLES - BA43237 8/1/23-8/1/24
101-1003-4015112-	Commission	6/11/2024	343833	FARGO CASS PUBLIC HEALTH	99,080.06	MAY24 CASS COUNTY REPORT
233-1007-4013313-	Commission	6/7/2024	343770	VICKI BENDER	3,752.00	2024 CAMP HOST CONTRACT BREWER LAKE
233-1007-4014701-	Commission	6/1/2024	343845	GRAINGER, W.W.	143.35	DIAPHRAGM ASSEMBLY TOILET/URINAL
233-1007-4014701-	Commission	6/10/2024	343850	HOPE ELECTRIC INC	721.00	BREWER LAKE LIGHTS AND BREAKER
233-1007-4016206-	Commission	6/11/2024	343904	PAGE OIL COMPANY	271.15	GASOHOL BREWER LAKE
242-1008-4013313-JAILPD	Commission	6/4/2024	343861	KLEIN MCCARTHY ARCHITECTS	17,746.31	PROFES SVSC 5/1-5/31/2024
242-1008-4017201-JAILPD	Commission	6/6/2024	343875	MEINECKE-JOHNSON CO.	769,452.50	WORK THRU 5-31-24
242-1008-4017201-JAILPD	Commission	6/6/2024	343953	VINCO, INC.	614,789.65	WORK COMPLETED THRU 5-25-24
242-1008-4017201-JAILPD	Commission	6/10/2024	343907	PETERSON MECHANICAL	112,165.55	CHRG5 4/25-5/25/2024
101-3201-4016113-	Coroner	6/11/2024	343895	NMS LABS	558.00	DRUG TEST/BLOOD WORK
101-4002-4015101-	County Road & Bridge	6/3/2024	343931	SIMPLIFILE LC	46.50	RECORD & SUBMISSION FEES
211-4001-3927002	County Road & Bridge	5/30/2024	343937	SWENSON, SETH	29.57	REFUND FOR AUCTION ITEM
211-4001-4013301-CB1701.01	County Road & Bridge	6/3/2024	343862	KIJ ENGINEERING LLC	781.52	ENGINEERING SEVICES
211-4001-4013301-CB2502.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	3,626.00	ENGINEERING SERVICES
211-4001-4013301-CB2503.01	County Road & Bridge	6/3/2024	343862	KIJ ENGINEERING LLC	50,464.07	ENGINEERING SERVICES
211-4001-4013301-CB2706.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	3,478.50	ENGINEERING SERVICES
211-4001-4013301-CB2707.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	2,135.75	ENGINEERING SERVICES
211-4001-4013301-CB2708.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	44.00	ENGINEERING SERVICES
211-4001-4013301-TB2405.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	427.50	ENGINEERING SERVICES
211-4001-4013301-TB2508.01	County Road & Bridge	6/3/2024	343862	KIJ ENGINEERING LLC	3,631.97	ENGINEERING SERVICES
211-4001-4013301-TB2704.01	County Road & Bridge	6/3/2024	343862	KIJ ENGINEERING LLC	3,519.64	ENGINEERING SERVICES
211-4001-4013301-TB2705.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	671.50	ENGINEERING SERVICES
211-4001-4013301-TB2706.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	825.00	ENGINEERING SERVICES
211-4001-4013301-TB2707.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	114.00	ENGINEERING SERVICES
211-4001-4013301-TB2708.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	1,701.25	ENGINEERING SERVICES
211-4001-4013301-TB2709.01	County Road & Bridge	6/3/2024	343852	HOUSTON ENGINEERING	1,100.00	ENGINEERING SERVICES
211-4001-4014101-	County Road & Bridge	5/31/2024	343819	CITY OF BUFFALO	109.73	WATER/SEWER
211-4001-4014101-	County Road & Bridge	6/10/2024	343790	CITY OF DAVENPORT	89.75	WATER/SEWER
211-4001-4014102-	County Road & Bridge	5/23/2024	343714	OTTER TAIL POWER COMPANY	36.51	ELECTRIC
211-4001-4014102-	County Road & Bridge	5/23/2024	343714	OTTER TAIL POWER COMPANY	72.10	ELECTRIC
211-4001-4014102-	County Road & Bridge	5/30/2024	343718	XCEL ENERGY	709.99	ELECTRIC-1201 MAIN AVE
211-4001-4014102-	County Road & Bridge	5/31/2024	343725	OTTER TAIL POWER COMPANY	98.90	ELECTRIC-103 MAIN ST
211-4001-4014102-	County Road & Bridge	6/10/2024	343794	OTTER TAIL POWER COMPANY	22.10	ELECTRIC
211-4001-4014103-	County Road & Bridge	5/30/2024	343718	XCEL ENERGY	157.00	GAS-1201 MAIN AVE
211-4001-4014103-	County Road & Bridge	6/5/2024	343787	XCEL ENERGY	70.09	GAS-103 MAIN ST
211-4001-4014103-	County Road & Bridge	6/5/2024	343787	XCEL ENERGY	274.06	GAS-1201 WEST MAIN AVE
211-4001-4014403-	County Road & Bridge	6/11/2024	343908	PETRO SERVE USA	100.00	TANK RENTAL
211-4001-4014501-CH2409.18	County Road & Bridge	6/11/2024	343844	GLACIER DUST CONTROL	7,634.55	DUST CONTROL
211-4001-4014501-CH2409.25	County Road & Bridge	6/11/2024	343844	GLACIER DUST CONTROL	4,837.80	DUST CONTROL
211-4001-4014508-MS2401.01	County Road & Bridge	5/31/2024	343823	CUSTOM CONTRACTING SOLUTIONS LLC	4,936.00	REPAIR GUARDRAIL
211-4001-4014550-CB2402.01	County Road & Bridge	5/31/2024	343954	WHITE CAP LP	5,040.00	15 X 300'
211-4001-4014550-CB2402.01	County Road & Bridge	6/11/2024	343954	WHITE CAP LP	30.00	UNDERPAID FIRST ENTRY BY 30.00

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ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
211-4001-4014575-CH2203.01	County Road & Bridge	6/12/2024	343955	WILLIAMS EXCAVATION & SEEDING, LLC	179,225.06	GRADING, CEMENT STABILIZATION, AGGREGATE
211-4001-4014575-CH2403.01	County Road & Bridge	6/12/2024	343824	DAKOTA UNDERGROUND COMPANY	1,760,214.90	CONCRETE PAVING, ROADWAY WIDENING, BOX CULVERT
211-4001-4014601-	County Road & Bridge	5/29/2024	343893	NELSON INTERNATIONAL	1,604.22	TRUCK REPAIR
211-4001-4014601-	County Road & Bridge	6/5/2024	343899	NORTHWEST TIRE INC	29.94	FLAT REPAIR
211-4001-4014601-	County Road & Bridge	6/10/2024	343809	BIG DOG AUTOGLASS	150.00	INSTALL DOOR GLASS
211-4001-4014701-	County Road & Bridge	5/29/2024	343866	LSI DAKOTAS	30.00	LOCATING SERVICES
211-4001-4016101-	County Road & Bridge	5/31/2024	343812	BUSINESS ESSENTIALS	83.98	8.5X11 COPY PAPER
211-4001-4016101-	County Road & Bridge	6/10/2024	343812	BUSINESS ESSENTIALS	239.99	TONER
211-4001-4016101-	County Road & Bridge	6/10/2024	343812	BUSINESS ESSENTIALS	432.98	TONER
211-4001-4016101-	County Road & Bridge	6/12/2024	343889	ND SECRETARY OF STATE	36.00	NOTARY APPLICATION FEE
211-4001-4016130-	County Road & Bridge	5/30/2024	343876	MENARDS	88.46	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	5/30/2024	343876	MENARDS	149.52	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	6/5/2024	343815	CASSELTON HARDWARE HANK	38.97	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	6/5/2024	343815	CASSELTON HARDWARE HANK	51.98	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	6/10/2024	343876	MENARDS	55.67	SHOP SUPPLIES
211-4001-4016130-	County Road & Bridge	6/11/2024	343802	ALLSTATE PETERBILT OF FARGO	44.08	FILTERS
211-4001-4016130-	County Road & Bridge	6/12/2024	343908	PETRO SERVE USA	45.00	PROPANE
211-4001-4016132-	County Road & Bridge	6/5/2024	343876	MENARDS	723.87	POTHOLE PATCH
211-4001-4016134-	County Road & Bridge	6/5/2024	343869	MARK SAND & GRAVEL DAKOTA CO	2,016.92	GRAVEL
211-4001-4016134-	County Road & Bridge	6/5/2024	343869	MARK SAND & GRAVEL DAKOTA CO	15,452.61	GRAVEL
211-4001-4016134-	County Road & Bridge	6/5/2024	343869	MARK SAND & GRAVEL DAKOTA CO	16,866.75	GRAVEL
211-4001-4016134-	County Road & Bridge	6/5/2024	343869	MARK SAND & GRAVEL DAKOTA CO	17,415.51	GRAVEL
211-4001-4016134-	County Road & Bridge	6/5/2024	343869	MARK SAND & GRAVEL DAKOTA CO	17,460.04	GRAVEL
211-4001-4016135-CB2402.01	County Road & Bridge	5/30/2024	343837	FERGUSON WATERWORKS #2516	2,551.00	PIPE
211-4001-4016301-	County Road & Bridge	5/29/2024	343864	KOTACO FUELS INC	4,378.44	DIESEL #2
211-4001-4016301-	County Road & Bridge	5/31/2024	343908	PETRO SERVE USA	24.75	PROPANE
211-4001-4016301-	County Road & Bridge	6/5/2024	343859	KASOWSKI GUBRUD REPAIR	80.00	GAS
211-4001-4016301-	County Road & Bridge	6/5/2024	343859	KASOWSKI GUBRUD REPAIR	99.42	GAS
211-4001-4016301-	County Road & Bridge	6/5/2024	343859	KASOWSKI GUBRUD REPAIR	106.31	GAS
211-4001-4016301-	County Road & Bridge	6/5/2024	343859	KASOWSKI GUBRUD REPAIR	108.32	GAS
211-4001-4016301-	County Road & Bridge	6/10/2024	343864	KOTACO FUELS INC	2,521.86	DIESEL
211-4001-4016301-	County Road & Bridge	6/10/2024	343916	RDO EQUIPMENT CO.-FARGO	423.87	CERTIFIED DEF
211-4001-4016302-	County Road & Bridge	5/30/2024	343893	NELSON INTERNATIONAL	70.45	PARTS
211-4001-4016302-	County Road & Bridge	6/5/2024	343893	NELSON INTERNATIONAL	39.20	PARTS
211-4001-4016302-	County Road & Bridge	6/5/2024	343893	NELSON INTERNATIONAL	669.21	PARTS
211-4001-4016302-	County Road & Bridge	6/5/2024	343909	POMP'S TIRE SERVICE INC	2,560.92	TIRES
211-4001-4016302-	County Road & Bridge	6/5/2024	343909	POMP'S TIRE SERVICE INC	3,542.56	TIRES
211-4001-4016302-	County Road & Bridge	6/10/2024	343813	BUTLER MACHINERY	544.12	PARTS
211-4001-4016302-	County Road & Bridge	6/12/2024	343802	ALLSTATE PETERBILT OF FARGO	11.90	FILTER
211-4001-4016302-	County Road & Bridge	6/12/2024	343831	FACTORY MOTOR PARTS CO.	154.83	PARTS
211-4001-4016302-	County Road & Bridge	6/12/2024	343879	MOTION INDUSTRIES, INC.	44.20	PARTS
211-4001-4016302-	County Road & Bridge	6/12/2024	343899	NORTHWEST TIRE INC	2,073.81	TIRES
211-4001-4016401-	County Road & Bridge	5/31/2024	343873	MATTHEW BENDER & CO., INC.	81.60	NDCC 2024 RV 8B
211-4001-4017201-	County Road & Bridge	6/12/2024	343835	FARGO GLASS & PAINT CO.	3,354.00	BLINDS
211-4001-4017303-	County Road & Bridge	6/10/2024	343855	J & J DEVELOPMENT, LLLP.	1,212.00	2024 LAND RENT

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343706-343962

ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
211-4001-4017303-CB2402.01	County Road & Bridge	5/30/2024	343854	IWEN, GLORIA A	1,250.00	LAND/TEMP CONST
211-4001-4017303-CB2402.01	County Road & Bridge	5/30/2024	343951	VIESTENZ FARMLAND LLLP	1,250.00	LAND/TEMP CONST
211-4001-4017303-CH2203.01	County Road & Bridge	5/31/2024	343826	DICKSON INVESTMENT LLLP	16,500.00	LAND/TEMP CONST
211-4001-4017303-CH2203.01	County Road & Bridge	5/31/2024	343867	MADSEN, JERRY D	12,000.00	LAND/TEMP CONST
211-4001-4017303-CH2203.01	County Road & Bridge	5/31/2024	343905	PEARSON FAMILY LLLP 1	7,000.00	Vendor invoice
211-4001-4017303-CH2203.01	County Road & Bridge	5/31/2024	343906	PEARSON FAMILY LLLP 2	20,500.00	LAND/TEMP CONST
211-4001-4017303-TB2102.01	County Road & Bridge	5/29/2024	343868	MANTHEI, CAROL I	1,750.00	LAND/TEMP CONST/DAMAGES
211-4001-4017303-TB2102.01	County Road & Bridge	5/29/2024	343872	MARTIN, DAVID W	3,700.00	LAND/IMPROVEMENTS/TEMP CONST/DAMAGES
211-4001-4017303-TB2403.01	County Road & Bridge	5/30/2024	343874	MEIER, KEVIN	1,250.00	LAND/TEMP CONST
211-4001-4017303-TB2403.01	County Road & Bridge	5/30/2024	343941	TOM HOCKING TRUST	1,250.00	LAND/TEMP CONST
211-4001-4017303-TB2405.01	County Road & Bridge	5/30/2024	343814	CAMAS, KEVIN	3,250.00	LAND/IMPROVEMENTS/TEMP/DAMAGES
211-4001-4017303-TB2405.01	County Road & Bridge	5/30/2024	343872	MARTIN, DAVID W	5,500.00	LAND/IMPROVEMENTS/TEMP CONST/DAMAGES
211-4001-4017415-	County Road & Bridge	5/29/2024	343808	BERT'S TRUCK EQUIPMENT OF MHD	137,902.00	COMMANDER BODY W/OPTIONS
211-4001-4017415-	County Road & Bridge	6/12/2024	343808	BERT'S TRUCK EQUIPMENT OF MHD	137,902.00	COMMANDER BODY
214-4009-4018011-	County Road & Bridge	6/12/2024	343887	ND DEPARTMENT OF EMERGENCY SERVICES	5,085.98	2019 DE-OBLIGATION OF FUNDS
248-4006-4015701-	County Road & Bridge	6/4/2024	343786	SMITH, JODI	1,833.59	REIMB 5/1-5/24/24
248-4006-4015801-	County Road & Bridge	6/3/2024	343780	DAUDT, MADELINE	174.87	MILEAGE 5/2-5/31/24
101-3701-4015104-	Emergency Management	6/4/2024	343862	KIJ ENGINEERING LLC	15,350.00	2024 MULTI HAZARD MITIGATION
101-3701-4016301-	Emergency Management	5/31/2024	343717	WEX BANK	136.91	GAS, OTHER; 4/24-5/23
101-3701-4016302-	Emergency Management	5/31/2024	343717	WEX BANK	7.00	GAS, OTHER; 4/24-5/23
101-4501-4015403-	Extension	6/11/2024	343892	NDSU	319.00	Office Marketing - Podcast
101-4501-4015704-	Extension	5/29/2024	343848	HOLM, MARY JEAN	1,324.42	Keynote Speaker Fee and Expenses for Yard and Garden Palooza
101-4501-4015801-	Extension	6/1/2024	343777	USSATIS, RITA	576.76	Rita Ussatis' May Expense Report
219-4503-4015704-	Extension	5/28/2024	343857	JPII CATHOLIC SCHOOLS	500.00	Site Fee for Yard and Garden Palooza 2024
219-4503-4015704-	Extension	6/7/2024	343843	AUDREY GILBRAITH	50.00	Yard and Garden Palooza breakout speaker stipend.
219-4503-4015704-	Extension	6/7/2024	343851	HORTICULTURE SOLUTIONS LLC	50.00	Yard and Garden Palooza breakout speaker stipend.
219-4503-4015704-	Extension	6/7/2024	343914	JODIE RAMSAY	50.00	Yard and Garden Palooza breakout speaker stipend.
219-4503-4015704-	Extension	6/7/2024	343925	JULIE SCHROER	50.00	Yard and Garden Palooza breakout speaker stipend.
219-4503-4015704-	Extension	6/7/2024	343952	SANDRA VIGEN	50.00	Yard and Garden Palooza breakout speaker stipend.
101-2101-4015101-	Finance	6/6/2024	343757	CASS COUNTY RECORDER	20.00	SATISFACTION CD
101-2101-4015101-	Finance	6/6/2024	343757	CASS COUNTY RECORDER	40.00	SATISFACTION CD / QUIT CLAIM DEED
101-2101-4015305-	Finance	6/11/2024	343853	INFORMATION TECHNOLOGY DEPT.	56.80	WAN ACCESS
101-2102-4016104-	Finance	6/1/2024	343845	GRAINGER, W.W.	201.40	32GAL UTILITY CONTAINER
101-2102-4016104-	Finance	6/11/2024	343803	ALL-TERRAIN GROUNDS MAINTENANCE	2,650.00	MAY24 CONTRACT MOWING, 1ST APPLICATION
101-2103-4011025-	Finance	6/3/2024	343860	KELLY SERVICES, INC.	2,952.00	TEMPORARY WORKERS
101-2103-4013320-	Finance	6/1/2024	343860	KELLY SERVICES, INC.	1,686.00	TEMPORARY WAGES
101-2103-4013320-	Finance	6/1/2024	343860	KELLY SERVICES, INC.	2,604.00	TEMPORARY WAGES
101-2103-4014102-	Finance	6/6/2024	343768	XCEL ENERGY	137.65	ELEC CHRGS 4/21-5/20
101-2103-4014103-	Finance	6/6/2024	343768	XCEL ENERGY	57.58	GAS CHRG 4/21-5/20/24
101-2103-4014308-	Finance	6/1/2024	343830	ELECTION SYSTEMS & SOFTWARE, INC.	16,577.23	TABULATOR / MEDIA SERVICES
101-2103-4014401-	Finance	6/6/2024	343834	FARGO DOME	704.50	ROOM RENTAL
101-2103-4015305-	Finance	6/11/2024	343853	INFORMATION TECHNOLOGY DEPT.	21.30	WAN ACCESS
101-2103-4015401-	Finance	6/1/2024	343820	COLUMN SOFTWARE PBC	6,777.10	NOTICE OF ELECTION/SAMPLE BALLOT 5/29 6/5/24
101-2103-4015906-	Finance	6/1/2024	343829	ELECTION CENTER	75.00	MEMBERSHIP DUES
101-2103-4016101-	Finance	6/1/2024	343817	CI SPORT	1,043.50	POLOS

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101-2103-4016101-	Finance	6/1/2024	343817	CI SPORT	4,957.00	VESTS
101-2103-4016101-	Finance	6/11/2024	343946	ULINE	491.78	THERMAL PAPER
101-2103-4016105-	Finance	6/1/2024	343830	ELECTION SYSTEMS & SOFTWARE, INC.	955.81	TEST BALLOT
101-2103-4016105-	Finance	6/1/2024	343830	ELECTION SYSTEMS & SOFTWARE, INC.	21,549.21	BALLOTS - ABSENTEE, TEST, ELECTION
224-2107-4015304-	Finance	6/10/2024	343918	RRRDC	336,608.50	JUN2024 RRRDC
224-2107-4015305-	Finance	6/4/2024	343734	INTER-COMMUNITY TELEPHONE CO.	150.00	CENTRAL OFFICE TRUNKING - E911
224-2107-4015305-	Finance	6/4/2024	343737	POLAR COMMUNICATIONS	126.18	E911 CHARGES; JUN 1-JUN30
238-2112-4013315-	Finance	6/10/2024	343828	EIDE BAILLY, LLP.	2,050.00	JUN24 VIRTUAL HOST MONITORING
238-2112-4013315-	Finance	6/10/2024	343828	EIDE BAILLY, LLP.	16,800.00	JUN24 CENTRAL SITE HOSTING
238-2112-4013315-	Finance	6/10/2024	343853	INFORMATION TECHNOLOGY DEPT.	4,763.10	WAN ACCESS
238-2112-4013319-	Finance	6/4/2024	343896	NORDAK NORTH PUBLICATIONS	125.00	2024 SPRING ND REALTOR AD
246-2110-4013313-	Finance	6/10/2024	343795	RED RIVER CHILD ADVOCACY CENTER	1,310.60	2024 JAG 23210 Q1
401-2105-4013309-RRRDC	Finance	6/11/2024	343929	SHORT ELLIOTT HENDRICKSON, INC.	83,247.90	CASSN RED RIVER RDC FINAL DESIGN
401-2105-4017201-23HIGHWAYRE	Finance	5/29/2024	343827	DIVERSIFIED CONTRACTORS	29,650.00	CHRGs THRU 5/25/24
202-5010-4013710-	Human Service Zone	6/3/2024	343810	BILLMAN-HUNT	3,500.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343811	BOULGER FUNERAL HOME	1,250.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343811	BOULGER FUNERAL HOME	3,500.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343811	BOULGER FUNERAL HOME	3,500.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343811	BOULGER FUNERAL HOME	3,500.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343840	FRANK FAMILY FUNERAL HOME	3,500.00	GA burial
202-5010-4013710-	Human Service Zone	6/3/2024	343863	KORSMO FUNERAL HOME	3,500.00	GA burial
202-5010-4016102-	Human Service Zone	6/6/2024	343772	FARGO POSTMASTER	410.00	Box 3106 service fee
202-5010-4017402-	Human Service Zone	6/5/2024	343838	FLUID INTERIORS, LLC	2,808.82	2nd floor office
202-5020-4013728-	Human Service Zone	6/5/2024	343903	OMNI GROUP INTERNATIONAL	150.00	May services
202-5020-4015802-	Human Service Zone	6/5/2024	343764	NIKLAS, CHELSEY	123.90	Travel 4/7-4/18
202-5020-4015805-	Human Service Zone	6/3/2024	343733	HARRIS, SUSAN	194.30	Travel 5/7-5/30
202-5020-4015805-	Human Service Zone	6/5/2024	343748	PARROW, JEREMY	102.51	Travel 5/1-5/28
202-5020-4015805-	Human Service Zone	6/5/2024	343764	NIKLAS, CHELSEY	335.00	Travel 4/7-4/18
202-5031-4013701-	Human Service Zone	5/30/2024	343715	VELEZ, DARLA	18.95	Travel 4/16-5/15
202-5031-4013701-	Human Service Zone	6/3/2024	343740	STRAND, RYAN	13.85	Travel 5/1-5/24
202-5031-4013701-	Human Service Zone	6/3/2024	343910	PRATT, JOSIAH	10.86	Travel 1/9
202-5031-4013701-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	2.89	Travel 4/1-4/30
202-5031-4013701-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	25.99	Travel 3/1-3/30
202-5031-4013701-	Human Service Zone	6/5/2024	343766	RAGUSE, ERICA	21.98	Travel 5/21-5/31
202-5031-4013704-	Human Service Zone	6/7/2024	343804	ANY LAB TEST NOW FARGO	189.00	Substance use testing
202-5031-4013704-	Human Service Zone	6/7/2024	343804	ANY LAB TEST NOW FARGO	399.00	DNA testing
202-5031-4013705-	Human Service Zone	6/3/2024	343910	PRATT, JOSIAH	8.95	Travel 1/9
202-5031-4013705-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	17.59	Travel 3/1-3/30
202-5031-4013705-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	48.38	Travel 4/1-4/30
202-5031-4013709-	Human Service Zone	6/3/2024	343741	TNT KID'S FITNESS & GYMNASTICS	225.00	Daycare deposit
202-5031-4015104-	Human Service Zone	5/29/2024	343915	RAY OF HOPE LLC	375.00	Reflective Coaching-May
202-5031-4015805-	Human Service Zone	5/30/2024	343715	VELEZ, DARLA	272.02	Travel 4/16-5/15
202-5031-4015805-	Human Service Zone	6/3/2024	343728	CARLSON, TARA	304.18	Travel 5/6-5/30
202-5031-4015805-	Human Service Zone	6/3/2024	343736	SHELBY PEARSON	469.67	Travel 5/2-5/30
202-5031-4015805-	Human Service Zone	6/3/2024	343738	PRATT, JOSIAH	228.47	Travel 2/1-2/29

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ACCOUNT NUMBER	DEPARTMENT	DATE	CHECK	VENDOR NAME	AMOUNT	DESCRIPTION
202-5031-4015805-	Human Service Zone	6/3/2024	343740	STRAND, RYAN	1,288.41	Travel 5/1-5/24
202-5031-4015805-	Human Service Zone	6/3/2024	343910	PRATT, JOSIAH	12.06	Travel 1/9
202-5031-4015805-	Human Service Zone	6/5/2024	343759	EVENSON, TESSA	448.90	Travel 4/10-5/29
202-5031-4015805-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	106.53	Travel 3/1-3/30
202-5031-4015805-	Human Service Zone	6/5/2024	343765	PRATT, JOSIAH	140.03	Travel 4/1-4/30
202-5031-4015805-	Human Service Zone	6/5/2024	343766	RAGUSE, ERICA	686.75	Travel 5/21-5/31
202-5031-4015805-	Human Service Zone	6/12/2024	343957	CHLOE HEYDT	138.69	Travel 5/1-5/23
202-5032-4015805-	Human Service Zone	6/5/2024	343745	HELL, WENDY	114.57	Travel 4/1-4/26
202-5032-4015805-	Human Service Zone	6/6/2024	343774	SANFORD, GRI	255.27	Travel 5/2-5/31
202-5032-4015805-	Human Service Zone	6/7/2024	343919	SAMEK, MAE	68.34	Travel 4/9-5/28
202-5033-4013701-	Human Service Zone	5/5/2023	343751	VALNES, TANNER	16.79	Travel 3/7-4/28
202-5033-4015805-	Human Service Zone	5/5/2023	343751	VALNES, TANNER	194.54	Travel 3/7-4/28
202-5034-4015104-	Human Service Zone	5/29/2024	343915	RAY OF HOPE LLC	375.00	Reflective Coaching-May
202-5034-4015702-	Human Service Zone	6/10/2024	343791	EMILY FORD	116.44	Travel 5/1-5/30
202-5034-4015805-	Human Service Zone	6/3/2024	343739	SORENSEN, KELSEY	272.69	Travel 4/16-5/24
202-5034-4015805-	Human Service Zone	6/10/2024	343791	EMILY FORD	125.96	Travel 5/1-5/30
202-5034-4015805-	Human Service Zone	6/11/2024	343945	TRITABAUGH, MORGAN	90.45	Travel 5/17-5/30
202-5034-4015805-	Human Service Zone	6/11/2024	343961	VALNES, TANNER	211.05	Travel 5/3-5/30
202-5034-4015805-	Human Service Zone	6/12/2024	343956	HAYER, BRITTANY	110.55	Travel 5/3-5/31
202-5034-4015805-	Human Service Zone	6/12/2024	343958	HOLMES, DAJAH	168.84	Travel 4/2-4/30
202-5036-4015104-	Human Service Zone	5/29/2024	343915	RAY OF HOPE LLC	125.00	Reflective Coaching-May
202-5036-4015805-	Human Service Zone	6/3/2024	343732	ENRIQUEZ, JUAN	144.72	Travel 5/1-5/31
202-5036-4015805-	Human Service Zone	6/7/2024	343783	LIEN, SAMANTHA	961.65	Travel 5/1-5/30
202-5061-4015104-	Human Service Zone	5/29/2024	343847	HELPING HANDS CARE, LLC	526.68	Mar-Apr services
202-5061-4015104-	Human Service Zone	6/6/2024	343799	RSR HUMAN SERVICE ZONE	459.50	Feb-May homemaking services
202-5061-4015104-	Human Service Zone	6/7/2024	343821	COMMUNITY LIVING SERVICES, INC.	207.90	Access in home services-May
202-5093-4015104-	Human Service Zone	5/2/2023	343750	UNITY MEDICAL CENTER	182.00	Medical bill
101-1801-4014301-	Information Technology	6/11/2024	343801	ADVANCED BUSINESS METHODS	15.00	CONTRACT BASE 5/1-5/31
101-1801-4014301-	Information Technology	6/11/2024	343801	ADVANCED BUSINESS METHODS	71.10	CONTRACT BASE RATE 6/1-6/30
101-1801-4014601-	Information Technology	6/11/2024	343913	PRINTER SOLUTIONS	138.00	SERVICE HP M609
101-1801-4014603-	Information Technology	6/11/2024	343866	LSI DAKOTAS	25.00	LOCATING SERVICES
101-1801-4015305-	Information Technology	6/11/2024	343853	INFORMATION TECHNOLOGY DEPT.	76.00	WAN ACCESS
101-1801-4015306-	Information Technology	6/11/2024	343853	INFORMATION TECHNOLOGY DEPT.	2,400.00	WAN ACCESS
101-1804-4015305-	Information Technology	6/11/2024	343853	INFORMATION TECHNOLOGY DEPT.	12.10	WAN ACCESS
502-1802-4015301-	Information Technology	6/3/2024	343822	CONSOLIDATED COMMUNICATIONS	5,285.28	PHONE SERVICE JUN24
101-0000-2026000	Non-Departmental	6/6/2024	343763	M. PETERSON PROPERTIES, LLC	75.87	OVERPAYMENT
101-0000-2026000-	Non-Departmental	4/13/2023	343752	VANRADEN PROPERTIES	225.14	OVERPAYMENT
101-0000-2026000-	Non-Departmental	4/13/2023	343753	VANRADEN PROPERTIES INC	53.56	OVERPAYMENT
101-0000-2026000-	Non-Departmental	2/2/2024	343775	SELMA KASPER	322.22	OVERPAYMENT
658-0000-4010100-	Non-Departmental	6/4/2024	343735	KRYSTAL MCKAY	315.72	CHILD SUPPORT
658-0000-4010100-	Non-Departmental	6/10/2024	343778	CASS HUMAN SERVICE ZONE FOR KYNGSTYN GARTLAND	3.35	CHILD SUPPORT
658-0000-4010100-	Non-Departmental	6/10/2024	343779	CASS HUMAN SERVICE ZONE FOR XION POITRA	1.02	CHILD SUPPORT
658-0000-4010100-	Non-Departmental	6/13/2024	343959	ND DEPT. OF HUMAN SERVICES	1,504.00	SNAP
659-0000-4010100-	Non-Departmental	5/23/2023	343746	KELLY KRAFT	49.00	REFUND K. KRAFT
659-0000-4010100-	Non-Departmental	1/2/2024	343769	ALEXIS S MILLER	45.00	REFUND C.KIRKPATRICK

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659-0000-4010100-	Non-Departmental	1/30/2024	343771	DEREK SPITZER	34.95	REFUND PRECISION FENCE
659-0000-4010100-	Non-Departmental	5/31/2024	343706	AARON'S SALES & LEASE	14.85	REFUND O. ESTRADA
659-0000-4010100-	Non-Departmental	5/31/2024	343708	FOND DU LAC COUNTY	38.30	REFUND K.SCHULTZ
659-0000-4010100-	Non-Departmental	5/31/2024	343710	JESSIE TERLECKY	31.60	REFUND M.STUBSTAD
659-0000-4010100-	Non-Departmental	5/31/2024	343716	WALLWORK TRUCK CENTER	24.90	REFUND K.WISE
659-0000-4010100-	Non-Departmental	6/3/2024	343720	AARON'S SALES & LEASE	18.20	REFUND C.BACK-LUNDSTAD
659-0000-4010100-	Non-Departmental	6/3/2024	343721	BANTZ GOSCH & CREMER LLC	24.90	REFUND JKAT SEED COMPANY, INC.
659-0000-4010100-	Non-Departmental	6/3/2024	343722	BENTLY LAW GROUP, LLC	31.60	REFUND K.HAYNES, II
659-0000-4010100-	Non-Departmental	6/3/2024	343723	FRONT RANGE LEGAL PROCESS SERVICES INC	38.30	REFUND CITY OF FARGO
659-0000-4010100-	Non-Departmental	6/3/2024	343724	KRISTEN WEISE	28.20	REFUND J FUNK
659-0000-4010100-	Non-Departmental	6/3/2024	343726	PAPA IBRAHIM DIOP	45.00	REFUND S.ALTEPETER
659-0000-4010100-	Non-Departmental	6/5/2024	343744	FRONT RANGE LEGAL PROCESS SERVICES INC	28.30	REFUND CURRENT OCCUPANT
659-0000-4010100-	Non-Departmental	6/5/2024	343747	LESLIE MARIE SCHAUER	38.30	REFUND B.BROCKNER
659-0000-4010100-	Non-Departmental	6/5/2024	343749	RICK L GERMOLUS	155.00	REFUND D.JOHNSON
659-0000-4010100-	Non-Departmental	6/6/2024	343758	DANIEL FELIX DELONG	34.95	REFUND ORANGE PROPERTY MANAGEMENT, LLC
659-0000-4010100-	Non-Departmental	6/7/2024	343773	HAWANATU TARAWALLIE	44.95	REFUND J WILLIAMS
659-0000-4010100-	Non-Departmental	6/7/2024	343776	SIDDHI SURYAWANSHI	19.80	REFUND N LANGER
659-0000-4010100-	Non-Departmental	6/10/2024	343782	DOMINIQUE KINKLE	31.60	REFUND P.KINKLE
659-0000-4010100-	Non-Departmental	6/10/2024	343784	LORI J HANSON	31.60	REFUND C.HANSON
659-0000-4010100-	Non-Departmental	6/10/2024	343785	SHANNON LEIGH STEPHNEY	24.90	REFUND D.STEPHNEY
659-0000-4010100-	Non-Departmental	6/11/2024	343792	JOSIAH WILLIAMS	34.95	REFUND H.TARAWALLIE
659-0000-4010100-	Non-Departmental	6/12/2024	343798	MORGAN SUE PEDELISKI	14.85	REFUND A.DEWALD
659-0000-4010100-	Non-Departmental	6/13/2024	343960	PIERCE COUNTY CHILD SUPPORT AGENCY	34.95	REFUND C.UNDERWOOD
659-0000-4010100-	Non-Departmental	6/13/2024	343962	WOODLAND HOSPITALITY INC	38.30	REFUND M.WHEELER
699-0000-2022015	Non-Departmental	5/31/2024	343709	FRATERNAL ORDER OF POLICE	693.00	05312024 MONTHLY PAYROLL
699-0000-2022016	Non-Departmental	5/31/2024	343713	NDFOP STATE LODGE TREASURER	1,809.00	05312024 MONTHLY PAYROLL
699-0000-2022017	Non-Departmental	5/31/2024	343707	CASS COUNTY DEPUTIES ASSOCIATION	200.00	05312024 MONTHLY PAYROLL
699-0000-2022027	Non-Departmental	5/31/2024	343712	ND UNITED	376.96	05312024 MONTHLY PAYROLL
101-2301-4014301-	Recorder	6/11/2024	343942	TOSHIBA BUSINESS SOLUTIONS USA	9.08	CPC BILLING 5/1-5/31/24
101-3502-4013502-	Sheriff	6/12/2024	343921	SANFORD OCCUPATIONAL MEDICINE	259.00	LAW ENF EXAM
101-3502-4015303-	Sheriff	6/11/2024	343789	CASS COUNTY ELECTRIC CO-OP	229.00	SERV; 4/30-5/31; RADIO TWR 951 ELM ST
101-3502-4015701-	Sheriff	5/31/2024	343711	MOSLEY, RAYMOND	472.00	TRVL; FIREARM INSTRUCT; 4/1-5, 5/20-23
101-3502-4015701-	Sheriff	6/4/2024	343727	ARTH, JEFF	224.20	TRVL; 4/19-5/23; BISMARCK; TRNG
101-3502-4015701-	Sheriff	6/7/2024	343781	DEVRIES, MICHAEL	224.20	TRVL; 5/2-5/24; AIRBOAT TRNG; BSMRK
101-3502-4015702-	Sheriff	6/5/2024	343890	ND SHERIFFS & DEPUTIES ASSOCIATION	50.00	NDSOA CONF REG; JJAHER
101-3502-4015906-	Sheriff	6/11/2024	343885	NATIONAL SHERIFF'S ASSOCIATION	500.00	MEMBERSHIP DUES; JJAHER
101-3502-4016108-	Sheriff	6/7/2024	343856	J & L SPORTS, INC.	211.00	T-SHIRTS; AIRBOATS
101-3502-4016108-	Sheriff	6/7/2024	343856	J & L SPORTS, INC.	772.00	WOMENS CAPS
101-3502-4016108-	Sheriff	6/7/2024	343934	STRAUS TAILOR SHOP	268.00	UNIFORM ALTERATIONS
101-3502-4016111-	Sheriff	6/5/2024	343923	SCHEELS ALL SPORTS	639.98	RIFLE TRIPODS
101-3502-4016113-	Sheriff	6/7/2024	343938	THE BANCORP BANK, N.A.	80.00	INFORMATION REQUEST; 24-17253
101-3502-4016301-	Sheriff	5/31/2024	343717	WEX BANK	19,537.48	GAS, OTHER; 4.24-5/23
101-3502-4016302-	Sheriff	5/31/2024	343717	WEX BANK	126.06	GAS, OTHER; 4.24-5/23
101-3502-4016302-	Sheriff	6/4/2024	343883	NAPA CENTRAL	20.98	LIGHT BULP; RADAR TRAILER
101-3502-4016302-	Sheriff	6/7/2024	343842	GATEWAY CHEVROLET	103.24	OIL CHANGE; SQ 11

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101-3502-4016302-	Sheriff	6/7/2024	343923	SCHEELS ALL SPORTS	37.00	BIKE REPAIRS
101-3502-4016302-	Sheriff	6/7/2024	343932	SOUTHPOINT REPAIR CENTER	356.94	SEAT BELT BUCKLE ASSEMBLY; SQ 04-02
101-3502-4016302-	Sheriff	6/11/2024	343842	GATEWAY CHEVROLET	126.61	OIL CHG, TIRE ROTATE; SQ 26
101-3502-4016302-	Sheriff	6/11/2024	343904	PAGE OIL COMPANY	243.62	BELT PULLEY & SERPENTINE; SQ 26
101-3502-4016302-	Sheriff	6/11/2024	343911	PREMIER WASH SYSTEMS LLC	15.00	SQUAD WASHES; MAY 2024
101-3502-4016302-	Sheriff	6/11/2024	343949	VALVOLINE INSTANT OIL CHANGE	93.07	OIL CHANGE; SQ 44
101-3502-4016302-	Sheriff	6/11/2024	343949	VALVOLINE INSTANT OIL CHANGE	114.06	TIRE ROTATE, OIL CHG; SQ 35
101-3502-4016302-	Sheriff	6/12/2024	343902	OK TIRE STORE	70.00	SERV CALL; FLAT TIRE, SQ 19
101-3502-4016303-	Sheriff	6/7/2024	343842	GATEWAY CHEVROLET	1,180.83	VEHICLE REPAIR; SQ 67
101-3502-4016303-	Sheriff	6/10/2024	343842	GATEWAY CHEVROLET	3,170.72	BRAKES, MASTER CYLNDR; SQ 11
101-3502-4016501-	Sheriff	6/3/2024	343822	CONSOLIDATED COMMUNICATIONS	249.04	PHONE SERVICE JUN24
101-3502-4016501-	Sheriff	6/11/2024	343940	THOMSON REUTERS-WEST PAYMENT CENTER	218.04	CLEAR CHARGES; 05/02/24-06/01/24
101-3502-4017404-	Sheriff	6/10/2024	343935	SUMMIT FIRE PROTECTION CO	274.80	FIRE EXTINGSHR MAINT; AIRBOAT
101-3502-4017406-	Sheriff	6/7/2024	343933	STEEN & BERG COMPANY	645.00	REMOVE VEH DECAL WRAP; SQ 69/101
101-3510-4013301-	Sheriff	6/10/2024	343846	HAIDER, NAVEED MD	12,124.00	PSYCH EVALS - MAY, 2024
101-3510-4013302-	Sheriff	6/11/2024	343833	FARGO CASS PUBLIC HEALTH	84,002.18	MAY24 JAIL NURSE SERVICES
101-3510-4013306-	Sheriff	6/10/2024	343897	NORTH STAR POLYGRAPH	4,550.00	EMPLOYMT POLYGRAPHS; JAN-MAY
101-3510-4013306-	Sheriff	6/11/2024	343921	SANFORD OCCUPATIONAL MEDICINE	996.00	PRE-PLACEMENT EXAMS
101-3510-4013502-	Sheriff	6/1/2024	343832	FAMILY HEALTHCARE CENTER	8,574.00	MEDICAL SERVICES - 2023
101-3510-4013502-	Sheriff	6/10/2024	343832	FAMILY HEALTHCARE CENTER	5,971.00	MONTHLY CONTRACT - APRIL, 2024
101-3510-4013502-	Sheriff	6/10/2024	343832	FAMILY HEALTHCARE CENTER	5,971.00	MONTHLY CONTRACT - MAY, 2024
101-3510-4013502-	Sheriff	6/10/2024	343888	ND DEPT. OF HUMAN SERVICES	616.29	MEDICAL SERVICES - MAY, 2024
101-3510-4013502-	Sheriff	6/11/2024	343891	NDCHCA	100.00	CORRECTIONAL HEALTH CARE DUES - 2024
101-3510-4013502-	Sheriff	6/11/2024	343920	SANFORD HEALTHCARE ACCESSORIES	54.00	MONTHLY RENTAL - M. KERN - MAY, 2024
101-3510-4013502-	Sheriff	6/11/2024	343922	SANFORD PHARMACY	106.02	INMATE PHARMACY ITEMS - MAY, 2024
101-3510-4013502-	Sheriff	6/11/2024	343944	TRADEMARK UNIFORMS	426.39	CLOTHING FOR NURSE HEATHER HAARSTAD
101-3510-4013750-	Sheriff	6/11/2024	343882	MY OWN MEALS, INC.	1,216.56	MEALS
101-3510-4013750-	Sheriff	6/11/2024	343936	SUMMIT FOOD SERVICE, LLC	12,453.98	MEALS 5/18/24 - 5/24/24
101-3510-4013750-	Sheriff	6/11/2024	343936	SUMMIT FOOD SERVICE, LLC	12,954.36	MEALS 5/25/24 - 5/31/24
101-3510-4013750-	Sheriff	6/11/2024	343936	SUMMIT FOOD SERVICE, LLC	12,999.16	MEALS 6/1/24 - 6/7/24
101-3510-4013753-	Sheriff	6/4/2024	343761	TROY HISCHER	241.53	TRVL; TRANSPORT; LINCOLN IL
101-3510-4013753-	Sheriff	6/4/2024	343762	MARK LYKKEN	266.92	TRVL; TRANSPORT; LINCOLN IL
101-3510-4013756-	Sheriff	6/4/2024	343756	CASS COUNTY JAIL	945.00	JAIL/DORM WRK PAY 5/28/2024
101-3510-4013756-	Sheriff	6/4/2024	343756	CASS COUNTY JAIL	1,036.00	JAIL/DORM WRK PAY enddate
101-3510-4013756-	Sheriff	6/11/2024	343797	CASS COUNTY JAIL	980.00	JAIL/DORM WRK PAY 6/11/2024
101-3510-4013759-	Sheriff	6/10/2024	343816	CENTRE INC	31,416.00	HOUSING - MAY, 2024
101-3510-4013759-	Sheriff	6/11/2024	343917	RICHLAND COUNTY JAIL	17,850.00	HOUSING - MAY, 2024
101-3510-4015701-	Sheriff	6/4/2024	343755	BOEHM, DEON	413.00	TRVL 4/26-5/2/24 OHIO
101-3510-4015801-	Sheriff	6/4/2024	343767	RAY, THOMAS	281.01	TRVL 5/8/24 BISMARCK
101-3510-4016108-	Sheriff	6/7/2024	343934	STRAUS TAILOR SHOP	368.00	UNIFORM ALTERATIONS
101-3510-4016108-	Sheriff	6/7/2024	343943	TOTAL IMAGING	243.94	POLOS
101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	267.75	SHAMPOO & MOUTH WASH
101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	349.75	SHAMPOO & MOUTH WASH
101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	582.50	DEODERANT
101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	857.63	COMBS, DEODERANT AND DECK SHOES

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101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	979.20	ORANGE SANDALS M, L & XL
101-3510-4016117-	Sheriff	6/11/2024	343950	VICTORY SUPPLY	2,717.40	SNAG FREE BLANKETS AND SHEETS
101-3510-4016401-	Sheriff	6/11/2024	343873	MATTHEW BENDER & CO., INC.	460.00	MOBILE LIBRARY KIOSK
101-3510-4016401-	Sheriff	6/11/2024	343948	USA TODAY	300.00	INMATE NEWSPAPER - MAY, 2024
101-3511-4013750-	Sheriff	6/6/2024	343880	MOUNTAIN PLAINS YOUTH SERVICES	7,916.70	ATTENDANT CARE; JUNE
220-3512-4016121-	Sheriff	6/11/2024	343886	ND ATTORNEY GENERAL'S OFFICE	3,156.00	SCRAM FEES - REMOTELY - MAY, 2024
220-3512-4016121-	Sheriff	6/11/2024	343886	ND ATTORNEY GENERAL'S OFFICE	11,885.00	SCRAM FEES - ONSITE - MAY, 2024
221-3508-4015302-CCDTF	Sheriff	6/4/2024	343742	VERIZON WIRELESS	42.48	SERVICE; APR 22 - MAY 21
221-3508-4018101-CCDTF	Sheriff	6/10/2024	343841	CADE FRANKLIN	200.00	OFFICE CLEANING; 05/26/24
235-3513-4010102-	Sheriff	6/10/2024	343796	TRAYLOR, SHARON	210.00	HAIRCUT
235-3513-4010102-	Sheriff	6/12/2024	343926	SHAYER FOODS LLC	155.12	COFFEE FOR THE INMATE WORKERS
237-3505-4016104-	Sheriff	6/11/2024	343877	MICK'S SCUBA	75.00	DRY SUIT REPAIR; O. MATHISON
237-3505-4016104-	Sheriff	6/11/2024	343877	MICK'S SCUBA	333.90	MAINTENANCE; J. KACER, VWR
237-3505-4016104-	Sheriff	6/11/2024	343877	MICK'S SCUBA	382.00	MAINTENANCE; VWR
237-3505-4016104-	Sheriff	6/11/2024	343898	NORTHWEST DIVERS	52.00	TANK MAINT; GREGG NELSON, VWR
237-3505-4017401-	Sheriff	6/11/2024	343877	MICK'S SCUBA	24.00	PONY TANK HOLDER; J. KACER
237-3505-4017401-	Sheriff	6/11/2024	343877	MICK'S SCUBA	50.00	MINI TECH SPG KIT; VWR
237-3505-4017401-	Sheriff	6/11/2024	343877	MICK'S SCUBA	115.95	MIFLEX KIT & HOSE; M. KNORR, VWR
237-3505-4017401-	Sheriff	6/11/2024	343877	MICK'S SCUBA	750.00	WT SYSTEM, ST ELITE SYSTEM; VWR
237-3505-4017401-	Sheriff	6/11/2024	343894	NELSON, GREGG	149.00	NEOPRENE BOOTS; VWR
247-3509-4013309-	Sheriff	6/6/2024	343825	DIAMOND TOWER SERVICE INC	3,500.00	MAY 22 BUFFALO TOWER INSPECTION
247-3509-4013309-	Sheriff	6/10/2024	343878	MID-STATES WIRELESS, INC.	472.50	SERVICE 64TH AVE - RDM#2
247-3509-4016202-	Sheriff	5/29/2024	343754	XCEL ENERGY	112.03	GAS CHRGS 4/25-5/27/24
247-3509-4016202-	Sheriff	5/29/2024	343754	XCEL ENERGY	202.57	ELEC CHRGS 4/25-5/27/24
247-3509-4016202-	Sheriff	5/29/2024	343754	XCEL ENERGY	269.27	ELEC CHRGS 4/16-5/15/24
101-3101-4013307-	States Attorney	6/10/2024	343865	LANGUAGELINE SOLUTIONS	71.96	Interpreter Services
101-3101-4013320-	States Attorney	5/28/2024	343860	KELLY SERVICES, INC.	1,020.00	Temporary Employee Wages
101-3101-4013320-	States Attorney	6/10/2024	343860	KELLY SERVICES, INC.	816.00	Temp Wages
101-3101-4013320-	States Attorney	6/10/2024	343860	KELLY SERVICES, INC.	1,020.00	Temp Wages
101-3101-4015116-	States Attorney	6/10/2024	343928	SHERIFF, CLAY COUNTY	52.15	Juvenile Service Fees
101-3101-4016101-	States Attorney	6/10/2024	343901	ODP BUSINESS SOLUTIONS, LLC	19.49	Office Supplies
101-3101-4016101-	States Attorney	6/10/2024	343901	ODP BUSINESS SOLUTIONS, LLC	30.86	Office Supplies
101-3101-4016101-	States Attorney	6/10/2024	343901	ODP BUSINESS SOLUTIONS, LLC	459.82	Office Supplies
101-3101-4016401-	States Attorney	6/10/2024	343873	MATTHEW BENDER & CO., INC.	238.96	Legal Books
101-3107-4015116-	States Attorney	6/10/2024	343927	SHERBURNE COUNTY SHERIFF	160.00	Service Fees Juvenile case
101-3107-4015116-	States Attorney	6/10/2024	343928	SHERIFF, CLAY COUNTY	52.15	Juvenile Service Fees - Child Welfare
101-3107-4015702-	States Attorney	6/6/2024	343793	NATIVE AMERICAN TRAINING INSTITUTE	600.00	Registrations for Wellness Conference
101-2401-4015801-	Tax Equalization	6/6/2024	343760	FRACASSI, PAUL	295.47	REIMB 4/2-4/18/24 BOE
232-4004-4014102-	Vector Control	6/5/2024	343787	XCEL ENERGY	44.01	GAS-BLDG 1
232-4004-4014102-	Vector Control	6/5/2024	343787	XCEL ENERGY	54.57	GAS-BLDG 3
232-4004-4016130-	Vector Control	6/10/2024	343845	GRAINGER, W.W.	45.60	SOAP DISEPENSER
101-5070-4015801-	Veterans Service	5/29/2024	343805	BAKER, ANTHONY C	58.29	REIMB 5/27/24 MEMORIAL DAY KEYNOTE SPEAKER
231-4003-4014101-	Weed Control	6/4/2024	343731	CITY OF WEST FARGO	21.00	WATER/SEWER
231-4003-4014103-	Weed Control	5/28/2024	343754	XCEL ENERGY	50.27	GAS CHRGS 4/24-5/28/24
231-4003-4016101-	Weed Control	6/1/2024	343818	CINTAS	12.26	MAT RENT

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231-4003-4016101-	Weed Control	6/4/2024	343812	BUSINESS ESSENTIALS	35.00	BUSINESS CARDS
231-4003-4016101-	Weed Control	6/4/2024	343818	CINTAS	12.26	MAT RENT
231-4003-4016101-	Weed Control	6/6/2024	343912	PREMIUM WATERS, INC.	11.00	WATER SERVICE JUN24
231-4003-4016101-	Weed Control	6/6/2024	343912	PREMIUM WATERS, INC.	17.50	CHIPPEWA 5GAL
231-4003-4016122-	Weed Control	6/4/2024	343900	NUTRIEN AG SOLUTIONS INC	1,486.40	CHEMICALS
231-4003-4016122-	Weed Control	6/5/2024	343947	UNION STORAGE & TRANSFER CO	6.80	CHEMICAL LADING
231-4003-4016122-	Weed Control	6/5/2024	343947	UNION STORAGE & TRANSFER CO	100.00	CHEMICAL STORAGE
231-4003-4016122-	Weed Control	6/11/2024	343900	NUTRIEN AG SOLUTIONS INC	3,770.25	CHEMICALS
231-4003-4016122-	Weed Control	6/11/2024	343900	NUTRIEN AG SOLUTIONS INC	57,446.00	CHEMICALS
231-4003-4016122-	Weed Control	6/11/2024	343900	NUTRIEN AG SOLUTIONS INC	60,005.00	CHEMICALS
					5,264,054.95	

Comparable Sales

BldgName	ParcelNo	SegId	SaleDate	Contract Price	SPUN
1111 4 ST S	01-4100-01541-000		1/6/2020	450,000	4,500
409 9 AVE N	01-4140-00230-000		12/1/2022	450,000	4,700
3006 7 1/2 AVE N	01-2020-00270-000 □ 01-2020-00280-000		5/4/2020	465,000	2,900
1818 2 AVE S	01-0060-00210-000		12/11/2020	625,000	3,400
510 8 ST S	01-0440-01110-000 □ 01-2140-01010-000		6/10/2020	800,000	24,800
1321 13 1/2 ST S	01-2040-00250-000		11/30/2021	725,000	600
1211 11 1/2 ST N	01-2220-02620-000 □ 01-2220-02740-000		12/30/2020	1,011,000	5,600
1842 14 ST S	01-0162-01420-000		8/1/2022	910,000	9,900
2660 15 ST S	01-0066-00210-000		6/30/2022	1,050,000	-
3025 10 ST N	01-0370-00120-000		4/11/2023	1,000,000	12,500
3024 9 1/2 ST N	01-0370-00090-000		10/29/2021	1,000,000	14,600
2802 8 ST N	01-4181-00320-000		8/5/2020	1,050,000	22,100
1402 32 ST S	01-4000-00200-000		2/1/2023	1,098,000	5,200
2615 15 ST S	01-0830-00385-000		1/27/2023	1,250,000	1,600
3114 3 ST N	01-0730-00332-000		6/30/2021	1,250,000	14,000
2615 15 ST S	01-0830-00385-000		9/29/2023	1,375,000	1,300
1401 27 AVE S	01-0066-00217-000		3/1/2022	1,475,000	-
510 8 ST S	01-2140-01010-000		8/31/2022	525,000	20,500
2913 8 ST N	01-4181-00840-000 □ 01-4181-00850-000		9/30/2022	785,000	39,500
517 28 AVE N	01-0720-00480-000		3/1/2023	675,000	8,700
1211 11 1/2 ST N	01-2220-02620-000 □ 01-2220-02740-000		12/15/2023	959,700	5,200
1231 10 ST N	01-2220-02503-000		12/28/2023	550,000	11,300

Appeal Inventory

BldgName	ParcelNo	SaleDate	Adj Sale \$	Bldg SF	Total # Apts
Country Club	01-0501-00190-000	5/1/2011	Confidential	16,560	16

Country Club	01-0501-00220-000	5/1/2011	Confidential	24,840	24
Woodland	01-0720-00230-000	3/1/2007	878,300	25,575	24
Betty Ann	01-0730-00190-000	8/31/2009	879,600	25,110	24
Martha Alice	01-0730-00200-000	8/31/2009	865,500	25,110	24
Emerald Court	01-0730-00240-000	5/31/2005	923,600	25,110	24
Park Terrace	01-2140-00060-000	5/17/2006	731,700	21,366	18
Park Terrace	01-2240-03510-000	5/17/2006	800,300	22,932	18
Hawn	01-0730-00260-000	3/1/2020	2,413,200	25,110	24
Hawn	01-0730-00270-000	3/1/2020	2,413,200	25,110	24

Betty Ann & Martha Alice decrease
Slight decrease for Emerald Court

Sterling Requests

BldgName	ParcelNo	SaleDate	Adj Sale \$	Bldg SF	Total # Apts
Country Club	01-0501-00190-000			16,560	16
Country Club	01-0501-00220-000			24,840	24
Woodland	01-0720-00230-000			25,575	24
Betty Ann	01-0730-00190-000			25,110	24
Martha Alice	01-0730-00200-000			25,110	24
Emerald Court	01-0730-00240-000			25,110	24
Park Terrace	01-2140-00060-000	5/17/2006	731,700	21,366	18
Park Terrace	01-2240-03510-000	5/17/2006	800,300	22,932	18
Hawn	01-0730-00260-000	3/1/2020	2,407,800	25,110	24
Hawn	01-0730-00270-000	3/1/2020	2,407,800	25,110	24

Adj Sale \$	Bldg SF	Total # Apts	Yr Blt	Total Sale \$ / GBA
454,500	8,432	8	1971	53.90
454,700	5,616	9	1970	80.97
467,900	5,824	12	1976	80.34
628,400	13,608	18	1970	46.18
824,800	10,992	16	1960	75.04
725,600	12,496	23	1970	58.07
1,016,600	15,320	19	1958	66.36
919,900	16,965	18	1962	54.22
1,050,000	18,656	18	1977	56.28
1,012,500	17,280	18	1976	58.59
1,014,600	17,280	18	1975	58.72
1,072,100	20,064	23	1962	53.43
1,103,200	17,748	18	1976	62.16
1,251,600	17,082	24	1975	73.27
1,264,000	17,376	18	1973	72.74
1,376,300	17,082	24	1975	80.57
1,475,000	24,872	24	1977	59.30
545,500	7,560	10	1960	72.16
824,500	12,988	14	1959	63.48
683,700	10,908	12	1960	62.68
964,900	15,320	19	1958	62.98
561,300	6,240	8	1960	89.95

	Yr Blt	Total Sale \$ / GBA
Max	1977	89.95
3rd	1975	73.14
Median	1970	62.83
1st	1960	58.20
Min	1958	46.18

Yr Blt	2024 Land Value	2024 Bldg Value	2024 Total Value	Total \$ / GBA
1968	120,000	837,100	957,100	57.80

1966	180,000	1,256,300	1,436,300	57.82
1965	127,000	1,330,000	1,457,000	56.97
1967	126,000	1,437,500	1,563,500	62.27
1967	126,000	1,438,900	1,564,900	62.32
1967	146,000	1,368,900	1,514,900	60.33
1966	96,000	1,047,700	1,143,700	53.53
1967	74,000	1,138,700	1,212,700	52.88
1968	131,000	1,435,600	1,566,600	62.39
1969	125,000	1,440,600	1,565,600	62.35

	2024 Total Value	Total \$ / GBA
Max	1,564,900	62.32
3rd	1,551,350	61.78
Median	1,485,950	59.08
1st	1,441,475	57.80
Min	957,100	56.97

Yr Blt	2024 Land	2024 Bldg	Total Requested	Total \$ / GBA
1968	120,000	728,000	848,000	51.21
1966	180,000	1,092,000	1,272,000	51.21
1965	127,000	1,097,000	1,224,000	47.86
1967	126,000	1,215,672	1,341,672	53.43
1967	126,000	1,215,672	1,341,672	53.43
1967	146,000	1,195,672	1,341,672	53.43
1966	96,000	841,008	937,008	43.86
1967	74,000	863,008	937,008	40.86
1968	131,000	1,210,672	1,341,672	53.43
1969	125,000	1,216,672	1,341,672	53.43

Max	1,341,672	53.43
3rd	1,341,672	53.43
Median	1,306,836	52.32
1st	1,236,000	51.21
Min	848,000	47.86

Total Sale \$ / Apt
56,813
50,522
38,992
34,911
51,550
31,548
53,505
51,106
58,333
56,250
56,367
46,613
61,289
52,150
70,222
57,346
61,458
54,550
58,893
56,975
50,784
70,163

Total Sale \$ / Apt
70,222
58,086
55,400
50,865
31,548

Total \$ / Apt	Corrected Building Value	Total Value/SF	Total Value/Unit
59,819			

59,846				
60,708				
65,146	1,282,000	56.07	58,667	
65,204	1,268,000	55.52	58,083	
63,121	1,271,000	56.43	59,042	
63,539				
67,372				
65,275	1,275,000	55.99	58,583	
65,233	1,287,000	56.23	58,833	

Total \$ / Apt

65,204
64,640
61,915
60,061
59,819

Total \$ / Apt

53,000
53,000
51,000
55,903
55,903
55,903
52,056
52,056
55,903
55,903

55,903
55,903
54,452
53,000
51,000

Final Adjusted Value	Method

1,408,000	Market Adjusted Cost
1,394,000	Market Adjusted Cost
1,417,000	Market Adjusted Cost

1,406,000	Market Adjusted Cost
1,412,000	Market Adjusted Cost

Address	Size	Rent	Makeup	
2429 W Country Club Dr S Apt 5-1	944	890	2 Bd/ 1 Bath	Subject
2429 W Country Club Dr S Apt 2-7	944	805	2 Bd/ 1 Bath	Subject
2540 14 St S	1005	750	2 Bd/ 1 Bath	
2540 14 St S	1309	900	3 Bd/ 1 Bath	
Windwood Estates	625	700	1 Bd/ 1 Bath	
Windwood Estates	680	705	1 Bd/ 1 Bath	
Windwood Estates	785	735	2 Bd/ 1 Bath	
Windwood Estates	900	830	2 Bd/ 1 Bath	
Windwood Estates	835	830	2 Bd/ 1 Bath	
Windwood Estates	850	720	2 Bd/ 1 Bath	
Windwood Estates	850	750	2 Bd/ 1 Bath	
Windwood Estates	790	760	2 Bd/ 1 Bath	
Windwood Estates	850	735	2 Bd/ 1 Bath	

Market Listings

Emerald	875	770	2 bd/ 1 Bath	Subject
Betty Ann	875	810	2 bd/ 1 Bath	Subject
Woodland	871	760	2 bd/ 1 Bath	Subject
Martha Alice	875	800	2 bd/ 1 Bath	Subject
Martha Alice	875	790	2 bd/ 1 Bath	Subject
Hawn	912	810	2 bd/ 1 Bath	Subject

ParcelNo	Complex	Type	Yr Built	MapZone	Appraisal Group
01-3804-00263-00 Pinehurst		Apartments	1995	4000-South-1	90's
01-3804-00335-00 Danbury		Apartments	1995	4000-South-1	90's
01-2830-00075-00 Brownstone		Apartments	1990	4500-South-4	90's
01-2831-00155-00 Briar Pointe		Apartments	1991	4500-South-4	90's
01-2922-00800-00 Flagstone		Apartments	1992	4500-South-4	90's
01-2870-01355-00 Oxford		Apartments	1994	4500-South-4	90's
01-0100-01040-00 Kingswood		Apartments	1972	2400-UMU	UMU
01-0100-01045-00 Kingswood		Apartments	1972	2400-UMU	UMU
01-0100-01310-00 Gemstone		4-plex	1984	2400-UMU	UMU
01-0100-01320-00 Gemstone		4-plex	1984	2400-UMU	UMU
01-0100-01330-00 Gemstone		4-plex	1984	2400-UMU	UMU
01-2140-00060-00 Park Terrace		Apartments	1966	3000-South-3	60's
01-2240-03510-00 Park Terrace		Apartments	1967	3000-South-3	60's
01-0501-00220-00 Country Club		Apartments	1966	4500-South-4	60's
01-0501-00190-00 Country Club		Apartments	1968	4500-South-4	60's
01-0720-00230-00 Woodland		Apartments	1965	0100-NorthEast	Northport
01-0730-00190-00 Betty Ann		Apartments	1967	0100-NorthEast	Northport
01-0730-00200-00 Martha Alice		Apartments	1967	0100-NorthEast	Northport
01-0730-00240-00 Emerald Court		Apartments	1967	0100-NorthEast	Northport
01-0730-00260-00 Hawn		Apartments	1968	0100-NorthEast	Northport
01-0730-00270-00 Hawn		Apartments	1969	0100-NorthEast	Northport
01-4000-00183-00 Crown Court 1		Apartments	2010	3500-South-2	00's
01-3800-00027-01 Pinehurst		Apartments	2001	4000-South-1	00's
01-7320-00100-00 Pinehurst		Apartments	2005	4000-South-1	00's
01-0530-00900-00 Westview Towers		Apartments	1985	3500-South-2	80's
01-5600-00400-00 Hunters Run I		Apartments	1987	3500-South-2	80's
01-0530-00340-00 Auburn II		Apartments	1988	3500-South-2	80's
01-3610-00690-00 Kennedy		Apartments	1984	4000-South-1	80's
01-6420-00260-00 Foxtail Creek Townhomes		Townhomes?	2003	5000-South-5	Townhomes
01-8513-00040-00 Urban Plains		Apartments	2013	5000-South-5	Urban Plains
01-8523-00200-00 Urban Plains		Apartments	2015	5000-South-5	Urban Plains
Total					

Request	Complex Order	Total Units	Requested Value	Current Value	Requested Reduction	Assigned	Sale Date
69,500	10	120	8,340,000	9,288,600	-948,600	James	
69,630	11	136	9,469,680	9,719,400	-249,720	James	
59,500	7	72	4,284,000	4,844,600	-560,600	James	
63,333	6	30	1,899,990	2,138,900	-238,910	James	
63,700	8	120	7,644,000	8,804,700	-1,160,700	James	
69,006	9	144	9,936,864	11,174,900	-1,238,036	James	
50,111	20	24	1,202,664	1,284,200	-81,536	James	
50,111	20	24	1,202,664	1,308,400	-105,736	James	
65,476	21	4	261,904	320,100	-58,196	James	
65,476	21	4	261,904	320,100	-58,196	James	
65,476	21	4	261,904	320,100	-58,196	James	
52,056	18	18	937,008	1,143,700	-206,692	Liz	5/17/2006
52,056	18	18	937,008	1,212,700	-275,692	Liz	5/17/2006
53,000	1	24	1,272,000	1,436,300	-164,300	Liz	5/1/2011
53,000	1	16	848,000	957,100	-109,100	Liz	5/1/2011
51,000	17	24	1,224,000	1,457,000	-233,000	Liz	3/1/2007
55,903	2	24	1,341,672	1,563,500	-221,828	Liz	8/31/2009
55,903	3	24	1,341,672	1,564,900	-223,228	Liz	8/31/2009
55,903	5	24	1,341,672	1,514,900	-173,228	Liz	5/31/2005
55,903	4	24	1,341,672	1,566,600	-224,928	Liz	3/1/2020
55,903	4	24	1,341,672	1,565,600	-223,928	Liz	3/1/2020
52,675	19	82	4,319,350	5,866,300	-1,546,950	Wayne	
69,500	10	66	4,587,000	4,715,000	-128,000	Wayne	
69,500	10	24	1,668,000	2,125,400	-457,400	Wayne	
70,000	22	27	1,890,000	2,009,100	-119,100	Wayne	
64,000	15	12	768,000	881,500	-113,500	Wayne	
67,000	14	24	1,608,000	1,670,500	-62,500	Wayne	
67,000	13	12	804,000	938,000	-134,000	Wayne	
55,000	12	30	1,650,000	2,681,000	-1,031,000	Wayne	
92,159	16	210	19,353,390	25,031,800	-5,678,410	Wayne	
92,159	16	205	18,892,595	21,954,500	-3,061,905	Wayne	
			##### 131,379,400	-19,147,115			

Wayne	10
James	11

[illegible]