



Memorandum

To: Honorable Kelly Armstrong, Governor
Honorable Thomas Beadle, State Treasurer
Honorable Joshua Gallion, State Auditor
Honorable Doug Goehring, Commissioner of Agriculture
Honorable Brian Kroshus, Tax Commissioner

From: Amber Hasenyager, Administrative Assistant, Office of State Tax Commissioner

Date: September 22, 2025

Subject: Meeting of the State Board of Equalization

The State Board of Equalization will meet in the Peace Garden Room, North Dakota State Capitol, Ground Floor, Thursday, October 2, 2025, at 10:30am.

You may attend the meeting remotely using one of the following methods:

1. [Join the meeting now](#) via Teams Meeting
2. **Dial in by phone** [701-328-0950](tel:701-328-0950) Phone conference ID: 236 325 340#
3. **Join on a video conferencing device** Tenant key: teams@join.nd.gov
Video ID: 116 894 739 6

The following items are on the agenda:

1. Roll Call.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the August 12, 2025, minutes.
5. Review of the tolerance issues.
6. Review of the locally assessed appeals.
7. Griggs County Update
8. Any other business.
9. Adjournment.

cc: Shelli Myers, State Supervisor of Assessments

The State Board of Equalization met in regular session in the Brynhild Haugland room at the North Dakota State Capitol and virtually via Microsoft Teams. Lieutenant Governor Strinden called the meeting to order at 8:33 a.m. on August 12, 2025.

1. ROLL CALL

Roll Call of Board Members. Those present were Lieutenant Governor Strinden, State Treasurer Beadle, State Auditor Gallion, Agriculture Commissioner Goehring and Tax Commissioner Kroshus.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

Treasurer Beadle moved and Auditor Gallion seconded to approve the agenda. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

4. APPROVAL OF MINUTES FROM THE JULY 8, 2025 MEETING

Auditor Gallion moved, and Treasurer Beadle seconded to approve the minutes of the July 8, 2025, meeting. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

5. APPROVAL OF MINUTES FROM THE JULY 10, 2025 MEETING

Auditor Gallion moved, and Treasurer Beadle seconded to approve the minutes from the July 10, 2025, meeting. Upon voice vote, all participating members voted in favor of the motion. The motion passed.

6. HEARING FOR THE 2024 TELECOMMUNICATIONS GROSS RECEIPTS TAX

State Tax Commission, Kroshus presented the 2024 Telecommunications Gross Receipts Tax report for \$4,598,101.98. Auditor Gallion moved, and Treasurer Beadle seconded to approve 2024 Telecommunications Gross Receipts Tax. Upon the Roll Call vote, Commissioner Kroshus; yes, Auditor Gallion; Yes, Treasurer Beadle; Yes, Commissioner Goehring; Yes, Lieutenant Governor Strinden; Yes. The motion passed.

7. WELCOME AND INTRODUCTORY REMARKS

Lieutenant Governor Strinden welcomed everyone to the Locally Assessed State Board of Equalization meeting.

8. MEETING OVERVIEW AND INSTRUCTIONS

Commissioner Kroshus welcomed everyone and gave an overview of the meeting process and instructed appellants to sign in if they have not already done so.

9. DISCUSSION OF TOLERANCE LEVELS AND OTHER CONSIDERATIONS

Property Tax Specialist Ohlhauser stated that the State Board of Equalization reviewed the tolerance levels from 2024 and established tolerance levels for 2025 to be within 90 to 100% for all residential, commercial, and agricultural classifications of property.

Ramsey County: Property Tax Specialist Ohlhauser stated that Ramsey County was listed as having not submitted their sales ratio study. Ohlhauser stated as of yesterday, the Property Tax Division did receive the Final Ramsey County Sales Ratio Study. Ohlhauser stated all classes of property for both Ramsey County and the City of Devils Lake are within the tolerance level. Ramsey County (C-97, R-95, A-95), City of Devils Lake (C-93, R-95)

Nelson County: Property Tax Specialist Ohlhauser stated that Nelson County is out of Tolerance in their Commercial class of property with a tolerance of 102%. Ohlhauser opened the floor for a representative from Nelson County to address the board. No representative came forward to speak.

Sargent County: Property Tax Specialist Ohlhauser stated that Sargent County is out of the tolerance level in their residential class of property with a tolerance of 80%. Ohlhauser opened the floor for a representative from Sargent County to address the board. Sargent County Commissioner Jerry Waswick addressed the board, He stated that he had two cities that denied the assessments, Milnor and Gwinner. Waswick states over 20% increases in the last three years in a row with the most notable for the City of Gwinner and Milnor. Waswick stated many parcels have seen a fifty percent plus increase in just three years, increases in assessments and taxes are expected but not to this degree.

10. APPEALS, PUBLIC COMMENTS, AND COMMENTS FROM COUNTY TAX DIRECTORS AND CITY ASSESSORS

Ohlhauser went through the counties and opened the floor for any person to present an appeal to the board.

Oliver County: None

Pembina County: None

Pierce County: None

Ramsey County: None

Ransom County: Ms. Susan Dopp is appealing the property value of \$375,600 on parcel number 13-3996000, located at 13291 55th Street SE, Enderlin, ND. No representative from Ransom County came forward to speak.

Mr. Howard Rasmussen is appealing the property value on parcel 26-6714000 located at 515 Bluff Street, Enderlin, ND. No representative from Ransom County came forward to speak.

Renville County: None

Richland County: Mr. Craig Hertsgaard is appealing the property value of \$280,100 on parcel 02-0000-00474.0000, located at 5530 165th Ave SE, Kindred, ND. No representative from Richland County came forward to speak.

Rolette County: None

Sargent County: Ms. Hope Ciesynski is appealing the property value of \$240,000 on parcel 31-9679000, located at 310 4th Ave SE, Gwinner, ND. No Representative from Sargent County came forward to speak.

Mr. Steve McLaen is appealing the residential classification and valuation of \$300,400 on parcel 18-5406000 located at 9859 130 Ave SE, Forman, ND. No Representative from Sargent County came forward to speak.

Ms. Jeannie Strange is appealing the property value on parcel 27-8507000, located at 115 7th Street, Cogswell, ND. No Representative from Sargent County came forward to speak.

Sheridan County: None

Sioux County: None

Slope County: None

Stark County: Mr. David Steinbach is appealing the property value of \$345,700 on parcel 41-0880-04000-100, located at 1192 11th Avenue E, Dickinson, ND 58601. Assessor of City of Dickinson, Joe Hirschfeld, States Mr. Steinbach's property is in the re-evaluation area. His property was knocked down to fair condition.

Steele County: None

Stutsman County: None

City of Jamestown: None

Towner County: None

Traill County: Polar Communications, represented by Ms. Stacey Loftsgard, is appealing the valuation applied to land taxed under North Dakota Century Code § 57-34. No Representative from Traill County came forward to speak.

Walsh County: None

City of Grafton: None

Ward County: None

City of Minot: None

Wells: Ms. Lydia Gessele is appealing, parcel 27167000, located at 631 32nd Ave NE, Chaseley, ND 58423. No Representative from Wells County came forward to speak.

Williams County: None

City of Williston: None

Adam County: None

Barnes County: None

City of Valley City: None

Benson County: None

Billings County: None

Bottineau County: None

Bowman County: None

Burke County: None

Burleigh County: None

City of Bismarck: None

Cass County: Mr. Howard Rasmusson is appealing the property value of \$221,700 on parcel number 68-0000-13021-010, located at 5225 148th Avenue SE, Leonard, ND. No Representative from Cass County came forward to speak.

City of Fargo: NetREIT Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$14,853,900 on parcels 01-1520-00023-000 and 01-1520-00017-000 located at 51 Broadway N, Fargo, ND and 424 5th Street N, Fargo, ND. No representative from the City of Fargo came forward to speak.

NetREIT Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resource, LLC is appealing the commercial value of \$3,762,600 on parcel 01-2150-00101-020 located at 300 Northern Pacific Ave N, Fargo, ND. No representative from the City of Fargo came forward to speak.

City of West Fargo: NetREIT West Fargo, LLC, represented by Ms. Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$1,261,500 on parcels 02-2054-00080-000 and 02-2056-00030-000, located at 617 13th Street NE, West Fargo, ND and 625 13th Street ND, West Fargo, ND. No representative from the City of West Fargo came forward to speak.

Cavalier County: None

Dickey County: None

Divide County: None

Dunn County: None

Eddy County: None

Emmons County: None

Foster County: None

Golden Valley County: None

Grand Forks: None

City of Grand Forks: None

Grant County: Mr. Lynn and Mrs. Amiee Griffin are appealing the property value of \$70,200 on parcel number 62101623, located at 411 1st Avenue SW, New Leipzig, ND. No representative from Grant County came forward to address the board.

Griggs County: None

Hettinger County: None

Kidder County: None

LaMoure County: None

Logan County: None

McHenry County: None

McIntosh County: None

McKenzie County: JLC Hunter's LLC, represented by Flanagan Bilton, LLC, is appealing the property value of \$5,570,520 on parcel 82-42-12500, located at 505 Hunters Run Street, Watford City, ND. No Representative from McKenzie County came forward to address the board.

McLean County: None

Mercer County: None

Morton County: None

City of Mandan: None

Mountrail County: None

Nelson County: None

11. DISCUSSION AND DIRECTION TO PROPERTY TAX STAFF REGARDING APPEALS

Property Tax Specialist Ohlhauser stated the property tax division team will get to work performing investigations of each appeal. If you've made an appeal, you can expect to be contacted by one of the team. Property Tax Division staff will be working through each appeal to conduct independent appraisals. They will review information that each appellant submits, and will also review information provided by the County or City they are located in. Staff will then create a report for each appeal that will be supplied to each of the board members for our review. Ohlhauser stated the meeting for the conclusion of this process will be held on October 2, 2025, at 10:30am in the Peace Garden Room.

12. OTHER BUSINESS

None.

13. ADJOURNMENT

Lieutenant Governor Strinden adjourned the meeting at 11:30 a.m. on August 12, 2025.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-NELSON-COMMERCIAL TOLERANCE

Prepared By: Property Tax Division

County or City: NELSON COUNTY

Appellant:

Type of Appeal: COMMERCIAL TOLERANCE LEVEL

Appeal Issue: The sales ratio study indicates a commercial sales ratio of 102%.

Analysis: Nelson County's commercial value indicates a sales ratio of 102%.

North Dakota Century Code § 57-13-04.1 states, "In equalizing valuation and assessment of property among assessment districts, the state board of equalization may not approve valuation and assessment in any taxing district in which the true and full value for residential and commercial property as assessed and equalized in that district exceeds the true and full value for those property classifications in that taxing district as determined by the sales ratio study."

Property Tax Division staff investigated Nelson County's commercial sales information from 2020 through 2024, with an emphasis on 2024. During the investigation it was determined that the historical average sales ratio is 99%.

A countywide decrease of 2% will allow Nelson County to be within tolerance.

Summary of Findings: Nelson County's sales ratio study indicates a commercial sales ratio of 102%. Commercial valuations must be decreased to bring the sales ratio within tolerance. A decrease of 2% to commercial property in the county will bring their commercial property within tolerance.

Proposal for Board Review: Direct Nelson County to decrease commercial property located in the county by 2% to an approximate value of \$34,004,404. Property Tax Division staff also recommends a re-evaluation of existing commercial property valuations in Nelson County to accurately reflect current market valuations.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-SARGENT-RESIDENTIAL TOLERANCE

Prepared By: Property Tax Division

County or City: SARGENT COUNTY

Appellant:

Type of Appeal: RESIDENTIAL TOLERANCE LEVEL

Appeal Issue: The sales ratio study indicates a residential sales ratio of 80%

Analysis: Sargent County's residential value indicates a sales ratio of 80%. This sales ratio is below the State Board of Equalization's 2025 acceptable tolerance range of 90% - 100%.

Property Tax Division Staff investigated Sargent County's residential sales information from 2020 through 2024. During the investigation, it was determined that the historical average sales ratio has been 90%.

Residential valuations must be increased to bring the residential sales ratio within tolerance. An overall countywide adjustment of 12% to residential property in Sargent County will achieve the historical average sales ratio of 90%.

Summary of Findings: Sargent County's sales ratio study indicates a residential sales ratio of 80%. Residential valuations must be increased to bring the sales ratio within tolerance. Five of the seven cities which levy a city mill reached the minimum five sales used to evaluate their sales ratio separately from the county ratio. Through our analysis of the sales data, four of the five cities and all other county residences require an increase between 9% - 15% to meet the minimum 90% median sales ratio. To achieve this, the total taxable value for the entire county would need to be increased from \$174,706,090 to approximately \$195,443,637.

During the county board of equalization meeting held June 10, 2025, the Sargent County Tax Director requested approval for changes to the computer-assisted mass appraisal (CAMA) software which includes the new cost manual adjustment, market adjustment which is based upon the 2024 sales ratio study, depreciation table update, and a 5% residential structure increase for the cities of Cayuga, Cogswell, Forman and Havana; and for townships Bowen, Brampton, Denver, Dunbar, Forman, Hall, Harlem, Herman, Jackson, Marboe, Milnor, Ransom, Rutland, Sargent, Shuman, Southwest, Taylor, Tewaukon, Verner, Weber, Whitestone Hill, and Willey. These changes would result in a median sales ratio of 91% and an approximate total taxable value of \$197,417,882.

Proposal for Board Review: Direct Sargent County to increase the residential total taxable value by thirteen percent from \$174,706,090 to approximately \$197,417,882.

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BISMARCK, ND 58505-0599

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

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-CASS-RASMUSSON

Prepared By: Property Tax Division

County or City: CASS COUNTY

Appellant: HOWARD RASMUSSON

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Howard Rasmusson is appealing the property value of \$221,700 on parcel number 68-0000-13021-010, located at 5225 148th Avenue SE Leonard, ND.

Analysis: The Cass County Board of Equalization approved a 2025 true and full value of \$221,700. Of which, \$173,300 is attributable to the improvements and \$48,400 is attributable to the land.

Property Tax Division staff completed an exterior onsite inspection of the property on Wednesday, September 3, 2025, with the appellant, Howard Rasmusson, present. Howard Rasmusson did not allow staff to enter the dwelling for assessment purposes; but did guide Staff into the basement to view evidence of the used wood utilized during construction. Additionally, Howard Rasmusson did allow partial entry into the unsecured portion of the metal outbuilding. Staff also reviewed information submitted by Howard Rasmusson and Cass County Tax Director, Matthew Stanger.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$121.77 per square foot and \$0.49 per square foot for the land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$223,733 with \$192,886 attributable to the improvements and \$30,846 attributable to the land, which is higher than the 2025 approved value of \$221,700.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$186,598 with \$138,198 attributable to the improvements and \$48,400 attributable to the land, which is lower than the 2025 approved value of \$221,700.

Upon review of all information submitted by Howard Rasmusson, Cass County, and independent research completed by Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$214,449. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Cass County Board of Equalization approved a 2025 value of \$221,700 for this single-family residence located in rural Cass County. The sales and cost approaches to value indicate a value of \$214,449, which is lower than the Cass County value of \$221,700. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-CASS-FARGO-NETREIT FARGO, LLC - 51 BROADWAY N

Prepared By: PROPERTY TAX DIVISION

County or City: CITY OF FARGO

Appellant: NETREIT FARGO, LLC

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: NetREIT Fargo, LLC, represented by Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$14,853,900 on parcels 01-1520-00023-000 and 01-1520-00017-000 located at 51 Broadway N, Fargo, ND and 424 5th Street N, Fargo, ND.

Analysis: The Cass County Board of Equalization approved a 2025 true and full value of \$14,823,100, of which \$13,649,100 is attributable to the improvements and \$1,174,000 is attributable to the land.

Property Tax Division staff completed an onsite inspection on Tuesday, September 2, 2025, with Cole Foss. Staff also visited with Cass County Director of Tax Equalization, Matthew Stranger, and City of Fargo Assessor, Michael Splonskowski.

51 Broadway N, owned by NetREIT Fargo LLC, is a 1981 six story office building with a basement. Three of the seven floors are currently vacant with the remaining spaces leased primarily to law and investment firms, and a bank with drive-up services. Those spaces have been remodeled to reflect the professional business services provided to their clients, while the three vacant floors are of an average and dated finish.

The income approach to value was considered for this appeal. The estimated true and full value is \$19,150,700 with \$17,976,700 attributable to improvements and \$1,174,000 attributable to land, which is higher than the county approved true and full value of \$14,823,100.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$22,620,047 with \$21,446,047 attributable to the improvements and \$1,174,000 attributable to the land, which is higher than the county approved value of \$14,823,100.

The sales approach to value was considered for this appeal. The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$135.86 per square foot for improvements and \$12.81 per square foot for land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$15,440,050 with \$14,464,896 attributable to the improvements and \$975,155 attributable to the land, which is higher than the county approved value of \$14,823,100.

Upon reviewing all information submitted by the appellant, the City of Fargo, and Cass County, the three approaches to value were weighted for an estimated improvement value of \$17,705,563, a land value of \$1,174,000 and a true and full value of \$18,879,563, which is higher than the county approved true and full value of \$14,823,100. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Cass County Board of Equalization approved the 2025 true and full value of \$14,823,100 on this 1981 six story office building. The three approaches to value indicate a value of \$18,879,563, which is higher than the county approved value of \$14,823,100. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-CASS-FARGO-NETREIT FARGO, LLC - 300 NP AVE N

Prepared By: PROPERTY TAX DIVISION

County or City: CITY OF FARGO

Appellant: NETREIT 300 NP, LLC

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: NetREIT 300 NP, LLC represented by Jennifer Carruth, Property Tax Resources, LLC, is appealing the commercial value of \$3,762,600 on parcel 01-2150-00101-020 located at 300 Northern Pacific Ave N Unit C1, Fargo, ND.

Analysis: The Cass County Board of Equalization approved a 2025 true and full value of \$3,762,600, of which \$3,514,600 is attributable to the improvements and \$248,000 is attributable to the land.

Property Tax Division staff completed an onsite inspection on Tuesday, September 2, 2025, with Cole Foss. Staff also visited with Cass County Director of Tax Equalization, Matthew Stranger, and City of Fargo Assessor, Michael Splonskowski.

300 Northern Pacific Ave N, constructed in 1921, is a three story office and residential condominium complex with underground parking and storage space. Unit C1, owned by NetREIT 300 NP LLC, is being appealed and consists of floor one and most of floor two, as well as the underground parking and storage space.

The income approach to value was considered for this appeal. The estimated true and full value is \$4,562,000 with \$4,314,000 attributable to improvements and \$248,000 attributable to land, which is higher than the county approved true and full value of \$3,762,600.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$5,070,000 with \$4,822,000 attributable to the improvements and \$248,000 attributable to the land, which is higher than the county approved value of \$3,762,600.

The sales approach to value was considered for this appeal. The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$117.23 per square foot for improvements and \$40.98 per square foot for land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$3,831,159 with \$3,154,227 attributable to the improvements and \$676,932 attributable to the land, which is higher than the county approved value of \$3,762,600.

Upon review of all information submitted by the appellant, the City of Fargo, and Cass County, the three approaches to value were weighted for an estimated improvement value of \$4,194,843, a land value of \$248,000 and a true and full value of \$4,442,843 which is higher than the county approved true and full value of \$3,762,600. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Cass County Board of Equalization approved a 2025 true and full value of \$3,762,600 on this 1921 mixed use building. The three approaches to value indicate a value of \$4,442,843, which is higher than the county approved value of \$3,762,600. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-CASS-WEST FARGO-NETREIT WEST FARGO, LLC - 617 13TH ST NE

Prepared By: PROPERTY TAX DIVISION

County or City: CITY OF WEST FARGO

Appellant: NETREIT WEST FARGO, LLC

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: NetREIT West Fargo, LLC, represented by Jennifer Carruth, Property Tax Resources, LLC is appealing the combined commercial value of \$1,261,600 on parcels 02-2054-00080-000 and 02-2056-00030-000 located at 617 13th Street NE, West Fargo, ND and 625 13th Street NE, West Fargo, ND.

Analysis: The Cass County Board of Equalization approved a 2025 true and full value of \$1,261,600, of which \$1,009,400 is attributable to the improvements and \$252,200 is attributable to the land.

Property Tax Division staff completed an exterior onsite inspection on Tuesday, September 2, 2025. Staff also visited with Cass County Director of Tax Equalization, Matthew Stanger, and City of West Fargo Assessor, Paul Fracassi.

NetREIT West Fargo, LLC, owns two steel frame commercial warehouse storage buildings on these two parcels. One building contains 4 rental units and the other contains 2 rental units. Each unit contains a 2-fixture bathroom, insulation, linear panel, and is heated.

The income approach to value was considered for this appeal. The total estimated value for the combined parcels using the income approach is \$1,317,700, which is higher than the county approved true and full value of \$1,261,600.

The cost approach to value was considered for this appeal. The total estimated value for the combined parcels using the cost approach is \$1,050,200, which is lower than the county approved true and full value of \$1,261,600.

The sales approach to value was considered for this appeal. The total estimated value for the combined parcels using the sales approach is \$1,467,963, which is higher than the county approved true and full value of \$1,261,600.

Upon review of all information submitted by NetREIT West Fargo, LLC, the City of West Fargo, and Cass County, the three approaches to value were weighted. The indicated weighted value is \$1,340,444, which is higher than the county approved true and full value of \$1,261,600. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Cass County Board of Equalization approved a 2025 true and full value of \$1,261,600 on this two-parcel, two-building, six-unit rental property located in the City of West Fargo. The three approaches to value indicate a value of \$1,340,444, which is higher than the county approved value. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-GRANT-NEW LEIPZIG-GRIFFIN

Prepared By: Property Tax Division

County or City: CITY OF NEW LEIPZIG

Appellant: LYNN & AMIEE GRIFFIN

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: Lynn and Amiee Griffin are appealing the property value of \$70,200 on parcel number 62101623, located at 411 1ST Avenue SW, New Leipzig, ND.

Analysis: The Grant County Board of Equalization approved a 2025 true and full value of \$73,600. Of which, \$70,200 is attributable to the structure and \$3,400 is attributable to the land.

Lynn Griffin appealed said valuation, in person, at the City of New Leipzig and the Grant County Board of Equalization meetings. The City of New Leipzig Board of Equalization decreased the improvement value to \$50,000.

Lynn Griffin appeared at the Grant County Board of Equalization meeting and presented cost documentation for the construction of the improvement. Following discussion, the Grant County Board of Equalization approved an improvement value of \$70,200. Meeting minutes reflect that the Grant County Board of Equalization increased the improvement value, over and above the improvement valuation approved by the City of New Leipzig Board of Equalization for two reasons: 1. The City of New Leipzig Board of Equalization failed to provide reasoning for their change in improvement valuation down to \$50,000; and 2. The Grant County Commission was not convinced that the costs presented by Lynn Griffin were complete.

Property Tax Division staff completed an onsite inspection of the property on Wednesday, August 27, 2025, with the appellants present. Staff also reviewed information submitted by the Grant County Tax Assessing Office.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property because the property is not utilized as an income producing property. Therefore, the cost and sales approaches to value were utilized.

The cost approach was calculated based on Marshall & Swift © Valuation Service manual. This approach incorporated several factors including characteristics of the property, price per square foot, local and regional multipliers, and depreciation. The cost approach indicated a true and full value of \$46,400, with \$43,000 attributable to the improvement and \$3,400 attributable to the land, which is lower than the 2025 approved value of \$73,600.

The sales approach to value was considered for this appeal. Current, comparable sales information indicates the average price per square foot of improvement is \$23.26 and \$1.02 per square foot for the land. The sales approach indicates a true and full value of \$55,955, which is lower than the County's true and full value of \$73,600.

Upon review of information submitted by Mr. Griffin, and independent research by Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property, consisting of improvement and land, is \$49,266.

Summary of Findings: The Grant County Board of Equalization approved a 2025 true and full value, consisting of improvement and land, of \$73,600. Upon review of information, and weighing the cost and sales approaches to value, the indicated true and full value for the subject property is \$49,266.

Proposal for Board Review: Direct Grant County to decrease the true and full value of \$73,600 by 33% to approximately \$49,266 on parcel 62101623.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-MCKENZIE-WATFORD CITY-JLC HUNTERS, LLC

Prepared By: PROPERTY TAX DIVISION

County or City: WATFORD CITY

Appellant: JLC HUNTERS, LLC

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: JLC Hunter's LLC, represented by Flanagan Bilton, LLC, is appealing the property value of \$5,570,520 on parcel 82-42-12500, located at 505 Hunters Run Street, Watford City, ND.

Analysis: The McKenzie County Board of Equalization approved a 2025 true and full value of \$5,570,520, of which \$4,224,120 is attributable to the improvements and \$1,346,400 is attributable to the land.

Property Tax Division staff completed an onsite inspection on Friday, September 12, 2025, with property manager, Lane, present. Staff also visited with McKenzie County Director of Tax Equalization, Katie Paulson, and City of Watford City Assessor, Rita Olson.

It was determined that the listed appellant is the prior owner, who sold the property on November 18, 2019. Representative Jennelyn Kody, clarified that the appellant is the current owner, Fairways on Hunters Run.

Fairways Apartment Living, owned by Fairways on Hunters Run, is a 2014 8-building, 2 and 3-story, 108-unit complex with detached garage space. Fairways Apartment is made up of studio, 1-bedroom, 2-bedroom, and 3-bedroom units.

The income approach to value was considered for this appeal. The calculated value per unit is \$68,700, resulting in an estimated value of \$7,416,100, which is higher than the county approved true and full value.

The cost approach to value was considered for this appeal. The calculated value per unit is \$51,100, resulting in an estimated value of \$5,517,200, which is lower than the county approved true and full value.

The sales approach to value was considered for this appeal. The calculated value per unit is \$77,857, resulting in an estimated value of \$8,408,502, which is higher than the county approved true and full value.

Upon review of all information submitted by Fairways on Hunters Run, the City of Watford City, and McKenzie County, the three approaches to value were weighted. The per unit value reached is \$57,624 for the 8-building, 108-unit complex which indicates a value of \$6,223,344 which is higher than the county approved true and full value of \$5,570,520. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The McKenzie County Board of Equalization approved a 2025 true and full value of \$5,570,520 on this 2014 8-building, 2 and 3-story, 108-unit complex. The three approaches to value indicate a value of \$58,845 per unit, which comes to a total value of approximately \$6,355,224, which is higher than the county approved value of \$5,570,520. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-RANSOM-DOPP

Prepared By: Property Tax Division

County or City: RANSOM COUNTY

Appellant: SUSAN DOPP

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Susan Dopp is appealing the property value of \$375,600 on parcel number 13-3996000, located at 13291 55th Street SE, Enderlin, ND.

Analysis: The Ransom County Board of Equalization approved a 2025 true and full value of \$375,600, of which \$169,000 is attributable to the improvements and \$206,600 is attributable to the land.

Property Tax Division staff completed an onsite inspection of the property on Thursday, August 21, 2025, with Susan Dopp and Michael Martin present. Staff also visited with Ransom County Property Tax Director, Teresa Haecherl.

The property is a 1960 single-family, one-story home with outbuildings, located in Ransom County near Enderlin. Appellant feels that her valuation is too high based on the home being built in 1960 for \$17,000, that all her outbuildings should be exempt, and that her agricultural land is not being valued appropriately. After reviewing information provided and an onsite inspection, three of the outbuildings did not appear to be utilized for agricultural purposes. Staff also reviewed agricultural land data from Liberty Township and found that the agricultural land is valued appropriately based on soil types and applied modifiers.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales comparison and cost approaches to value were utilized.

The sales comparison approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$130.33 per square foot and \$0.14 per square foot for residential land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$379,503 with \$182,468 attributable to the improvements and \$197,034 attributable to land, which is higher than the county approved value of \$375,600.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$348,263 with \$141,663 attributable to the improvements and \$206,600 attributable to the land, which is lower than the county approved value of \$375,600.

Both the sales comparison and cost approaches to value were weighted for an estimated improvement value of \$152,597, a land value of \$206,600, and a true and full value of \$359,197. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Ransom County Board of Equalization approved a 2025 true and full value of \$375,600 for this single-family residence in Ransom County. The two approaches to value indicate a value of \$359,197 which is lower than the county approved value of \$375,600. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-RANSOM-ENDERLIN-RASMUSSEN

Prepared By: Property Tax Division

County or City: CITY OF ENDERLIN

Appellant: HOWARD RASMUSSEN

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Howard Rasmussen is appealing the valuation on parcel 26-6714000 located at 515 Bluff Street, Enderlin, ND, despite having sold the property to Tyler Schlecht under a contract for deed recorded on February 25, 2025, with the Ransom County Recorder.

Analysis: The Ransom County Board of Equalization approved a 2025 true and full value of \$124,300. Of which, \$122,100 is attributable to the improvements and \$2,200 is attributable to the land.

Property Tax Division staff completed an exterior onsite inspection of the property on Wednesday September 3, 2025, with both the appellant, Howard Rasmusson, and the property purchaser, Tyler Schlecht, being present. Neither Howard Rasmusson nor Tyler Schlecht allowed staff to enter the dwelling for assessment purposes. Staff reviewed information submitted by Howard Rasmusson and the City of Enderlin Assessor, Joseph Mathern. Staff also conducted a conference call with the Ransom County Tax Director, Teresa Haecherl; and reviewed subsequent information provided by her office.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$98.48 per square foot and \$2.95 per square foot for the land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$127,027 with \$118,175 attributable to the improvements and \$8,852 attributable to the land, which is higher than the 2025 approved value of \$124,300.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$142,195 with \$139,995 attributable to the improvements and \$2,200 attributable to the land, which is higher than the 2025 approved value of \$124,300.

Upon review of all information submitted by Howard Rasmusson, the City of Enderlin Assessor, the Ransom County Tax Director, and independent research completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$133,094. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Ransom County Board of Equalization approved a 2025 value of \$124,300 for this single-family residence located in the City of Enderlin. The sales and cost approaches to value indicate a value of \$133,094, which is higher than the Ransom County value of \$124,300. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-RICHLAND-HERTSGAARD

Prepared By: Property Tax Division

County or City: RICHLAND COUNTY

Appellant: CRAIG HERTSGAARD

Type of Appeal: AGRICULTURAL LAND

Appeal Issue: Craig Hertsgaard is appealing the property value of \$280,100 on parcel 02-0000-00474.000, located at 5530 165th Ave SE, Kindred, ND.

Analysis: Craig Hertsgaard has expressed concern regarding the differences in valuation between two parcels that are located in two different counties, which are otherwise very similar; parcel 57-0000-10385-000 in Cass County and parcel 02-0000-00474.000 in Richland County. In his evidence, Craig Hertsgaard notes a difference in the tax dollars generated for the Kindred School District for the two parcels. Craig Hertsgaard states that the tax dollars generated for the school district should be the same because the soil types and productivity indexes are the same for the two parcels.

Property Tax Division Staff reviewed the soil information for parcel 02-0000-00474.000, located in Richland County, and parcel 57-0000-10385-000, located in Cass County. Both parcels are almost entirely made up of the soil type identified as Fargo silty clay, 0 to 1 percent slopes. In Cass County, this soil type carries a value of \$1,469 per acre. In Richland County, this soil type carries a value of \$1,818.88 per acre.

The Kindred School District mill levy was reviewed by staff in both Cass County and Richland County. The levy amount listed in Cass County was 148.35 mills. The levy amount listed in Richland County was also 148.35 mills. There was no difference in the Kindred School District mill levy between Cass County and Richland County.

Property Tax Division Staff reviewed the Cass County Agricultural Land Value audit that was completed in 2024. Cass County was found to be using accurate soil survey information. In accordance with North Dakota Century Code § 57-02-27.2, North Dakota State University (NDSU) Department of Agribusiness and Applied Economics has determined that the 2025 average value per acre of cropland in Cass County is \$1,323.27.

Property Tax Division Staff reviewed the Richland Agricultural Land Value audit that was completed in 2024. Richland County was also found to be using accurate soil survey information. The NDSU Department of Agribusiness and Applied Economics has determined that the 2025 average value per acre of cropland in Richland County is \$1,436.91.

The reason Craig Hertsgaard's parcel of land in Richland County is valued higher than a similar parcel of land in Cass County, is due to the higher average value of cropland in Richland County. Further, both Cass County and Richland County are valuing agricultural land correctly, and within the limitations outlined in Code.

Summary of Findings: The Richland County Board of Equalization approved a 2025 true and full value of \$208,100. Upon review of all information, it was determined that the Kindred School District's mill levy was applied correctly in both Cass County and Richland County. It was further determined that parcel 02-0000-00474.000 is assessed correctly in accordance with North Dakota Century Code and the North Dakota State University's determined average value per acre of cropland.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-SARGENT-GWINNER-CIESYNSKI

Prepared By: Property Tax Division

County or City: CITY OF GWINNER

Appellant: HOPE CIESYNSKI

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Hope Ciesynski is appealing the property value of \$243,800 on parcel 31-9679000, located at 310 4th Ave SE, Gwinner, ND.

Analysis: Sargent County Board of Equalization denied all residential property recommendations from the Sargent County Tax Director which left the residential values out of tolerance. Sargent County's 2025 true and full assessed value is \$243,800 on this parcel, of which \$225,700 is attributable to the improvements and \$18,100 is attributable to the land.

Property Tax Division staff completed an onsite inspection of the property on Thursday, August 21, 2025, with Hope Ciesynski present. Staff also visited with Sargent County Tax Director, LaJuana Hayen.

The property is a 1996 single-family, one-story home located in Gwinner. Hope Ciesynski feels that her valuation is too high based on the appraisal document dated October 2, 2024, completed for financing purposes for her home purchase.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$137.65 per square foot and \$2.24 per square foot for the land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$210,942 with \$177,290 attributable to the improvements and \$33,652 attributable to the land, which is lower than the 2025 county assessed value of \$243,800.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$240,902 with \$222,802 attributable to the improvement and \$18,100 attributable to the land, which is lower than the 2025 county assessed value of \$243,800.

Both the sales and cost approaches to value were weighted for an estimated improvement value of \$212,316, a land value of \$18,100, and a true and full value of \$230,416. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: Sargent County's 2025 true and full assessed value is \$243,800 for this single-family residence located in Gwinner. The two approaches to value indicate a value of \$230,416 which is lower than the 2025 county value of \$243,800. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-SARGENT-MCLAEN

Prepared By: Property Tax Division

County or City: SARGENT COUNTY

Appellant: STEVE MCLAEN

Type of Appeal: CLASSIFICATION

Appeal Issue: Steve McLaen, representing the parcel owners, is appealing the residential classification and assessed true and full valuation of \$300,400 on parcel 18-5406000 located at 9859 130 Ave SE, Forman, ND. He asserts that the property has always been used as a farm and is virgin pastureland, the residence is uninhabitable, and that the buildings are used to store farm equipment and tools.

Analysis: Property Tax Division staff toured the property residence and farm buildings with the owners, Steve Klefstad and Janelle McLaen, on August 21, 2025. The owners of the property believe their land is overvalued, such that it is among the highest valued land within Taylor Township in Sargent County, ND. Sargent County utilizes soil type and classification information based upon a detailed soil survey, and approved modifiers, for calculating agricultural land valuations. Property Tax Division staff reviewed agricultural parcel data from Taylor Township and found that the appellant's parcel falls within the bottom fifteen percent based upon agricultural land values and land value per acre. Staff believe the assessed agricultural land valuation is reasonable and appropriate based upon soil types and applied modifiers.

The owners believe the residence and three farm buildings should not be taxed as they have been farm-exempt for decades. The last residence occupant was a farmer/rancher who occupied the home from 1967 through 2020, though not the owner of the property. The Sargent County tax director sent one of the property owners, Steve Klefstad, the farm residence exemption application multiple times, but they were not returned.

North Dakota Century Code § 57-02-08(15)(b) defines a farmer as, "an individual who normally devotes the major portion of time to the activities of producing products of the soil, with the exception of marijuana grown under chapter 19-24.1; poultry; livestock; or dairy farming in such products' unmanufactured state and has received annual gross income from farming activities which is sixty-six percent or more of annual gross income, including gross income of a spouse if married, during any of the two preceding calendar years."

The property tax director was told the property was no longer farm use and there was no farm residence exemption application completed and returned, she notified Steve Klefstad that the property would be valued and placed on the county tax rolls.

During the April 16, 2025, Taylor Township Board of Equalization meeting, the township commissioners moved and approved that the farm residence and three farm buildings stay as farm exempt and be removed from the tax rolls. This decision was made in error since there was no farm residence application on file, nor a statement of farm gross income showing the owner qualifies as a farmer.

At the June 3, 2025, Sargent County Board of Equalization meeting, the Sargent County Tax Director requested this parcel be placed on the tax rolls as no farm residence exemption application had been received. After comments were received by Steve McLaen, the commissioners chose to not make a motion on this parcel until they had time to review century code. The board chose to recess until June 10, 2025. After this meeting the Sargent County Tax Director mailed the farm residence exemption application to the taxpayer of record and name on the deed transferring ownership, Steve Klefstad. Steve Klefstad contacted the tax director stating he would not return the application as the property was no longer a farm.

During the June 10, 2025, County Board of Equalization meeting beginning at 8:00 AM, additional family members spoke to the board in protest of the residence and farm buildings being placed on the tax rolls. The county commissioners voted 3-1 to leave the buildings and residence on the tax rolls as recommended by the county tax director. The board then recessed until 7:00 PM. When the meeting was reconvened, public input continued, then the board voted to deny all residential property recommendations brought forth by the county tax director and to "send everything to the state for their determination."

Steve Klefstad submitted a completed farm residence exemption application to the tax director, dated June 10, 2025, which the tax director denied due to Steve Klefstad's statement that the property was no longer going to be a farm and that they were planning to file an application to designate the home as a historical site.

A vacant residence is eligible for exemption if, at the time it was last occupied or used, it was exempt as a farmer's residence or as part of a farm plant. A vacant residence becomes ineligible for exemption upon non-qualifying occupation or use.

Summary of Findings: Upon review of all information submitted by Steve McLaen, Sargent County Tax Director, Lajuana Hayen, and research conducted by Property Tax Division staff, the appellant's agricultural land value is equitably valued with other parcels within the township. The residence's last use was a farm residence, and it has remained a vacant farm residence.

Proposal for Board Review: Direct Sargent County to remove the vacant farm residence and farm buildings from the tax rolls with the farm residence application now on file.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-SARGENT-COGSWELL-STRANGE

Prepared By: Property Tax Division

County or City: CITY OF COGSWELL

Appellant: JEANNIE STRANGE

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Jeannie Strange is appealing the property value on parcel 27-8507000, located at 115 7th Street, Cogswell, ND.

Analysis: The appellant purchased the home April 25, 2025, after the City of Cogswell board of equalization meeting on April 7, 2025. The appellant and family arrived in Cogswell on May 28, 2025, and she did attend the county board of equalization meeting on June 3rd and June 10th but did not appeal. She asked the county tax director for contact information to appeal to the State Board of Equalization. Property Tax Division staff met with the appellant, Jeannie Strange, to tour the property on August 22, 2025.

During the site visit, staff made note of four bedrooms located on the second floor are in the process of being updated with paint and vinyl plank tiles. Staff also noticed what appears to be some structural damage to the foundation of the home as the kitchen floor sags in the middle. The owner is working with a company to shore up the home's main support beam.

North Dakota Century Code §57-13-04(3)(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary of Findings: Appellant did not appeal at all local levels; as required by N.D.C.C. § 57-13-04(3)(a)(1).

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

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-STARK-DICKINSON-STEINBACH

Prepared By: Property Tax Division

County or City: CITY OF DICKINSON

Appellant: DAVID STEINBACH

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: David Steinbach is appealing the property value of \$345,700 on parcel 41-0880-04000-100, located at 1192 11th Avenue E, Dickinson, ND 58601.

Analysis: The Stark County Board of Equalization approved a 2025 true and full value of \$317,300. Of the total true and full value of \$317,300, \$287,800 is attributable to the improvements and \$29,500 is attributable to the land.

David Steinbach received a City of Dickinson notice of increase in real estate assessment detailing a 2025 assessment of \$345,700, which was an increase of \$107,200 over the 2024 assessment of \$238,500.

David Steinbach appealed said valuation, in person, at the City of Dickinson and the Stark County Board of Equalization meetings. The result of David Steinbach's appeal was that his property was re-assessed in person; which resulted in a decrease in the assessed value from \$345,700 to \$317,300.

Property Tax Division staff completed an onsite inspection of the property on Wednesday, August 27, 2025, with the appellant, David Steinbach, present. Staff also reviewed information submitted by the City of Dickinson Assessing Office.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property because the property is utilized as a residence, and as such is not an income producing property. Therefore, the cost and sales approaches to value were utilized.

The cost approach was calculated based on Marshall & Swift © Valuation Service manual. This approach incorporated several factors including characteristics of the property, price per square foot, local and regional multipliers, and depreciation. The cost approach indicated a true and full value of \$148,375, which is lower than the City's true and full value of \$317,300.

The sales approach to value was considered for this appeal. Staff reviewed comparable sales information submitted by both David Steinbach and the City of Dickinson Assessing Department. Current, comparable sales indicate the average price per square foot of improvement is \$250.22 and \$3.68 per square foot for the land. The sales approach indicates a true and full value of \$339,023, which is higher than the City's true and full value of \$317,300.

Upon review of information submitted by David Steinbach and the City of Dickinson Assessor, and independent research by Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$300,893. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Stark County Board of Equalization approved a 2025 true and full value of \$317,300 for this single-family residence located in the City of Dickinson. Upon review of information, and weighing the cost and sales approaches to value, the indicated true and full value for the subject property is \$300,893. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change

Proposal for Board Review: No action required.

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-TRAILL-POLAR COMMUNICATIONS

Prepared By: Property Tax Division

County or City: TRAILL COUNTY

Appellant: POLAR COMMUNICATIONS

Type of Appeal: TELECOMMUNICATIONS LAND

Appeal Issue: Polar Communications, represented by Stacey Loftsgard, is appealing the valuation applied to land taxed under North Dakota Century Code § 57-34, claiming the property should not be locally assessed.

Analysis: Property Tax Division staff conducted a desktop review of the site and has confirmed with Stacey Loftsgard that the improvements to the lot consist of a thermobond building, a propane tank and generator. The building, installed in and operational since 2024, houses fiber optic equipment which provides voice and broadband data service in Traill and Steele Counties. The generator and propane tank are considered critical equipment to maintain telecommunications service during the event of power outage; and therefore, are operative property as described in North Dakota Century Code (N.D.C.C.) § 57-06-03.

Polar Communications is a telecommunications company under the definition of N.D.C.C. § 49-21-01, reports annual gross receipts to the Office of State Tax Commission under N.D.C.C. § 57-34-02, and is subject to telecommunications carrier taxation under N.D.C.C. § 57-34-03.

N.D.C.C. § 57-34-11 provides, "The taxes imposed by this chapter are taxes upon the privilege of doing business in this state and are in lieu of all real and personal property taxes levied by the state or any of its political subdivisions upon real or personal property to the extent the property is directly used by the telecommunications carrier in its telecommunications operations."

The appellant did not appeal at the City of Hatton or the Traill County Board of Equalization meetings.

N.D.C.C. § 57-13-04(3)(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary of Findings: Although Polar Communications pays telecommunications tax in lieu of real estate property tax for the subject parcel, the appellant did not appeal at all local levels; as required by N.D.C.C. § 57-13-04(3)(a)(1).

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

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-WELLS-GESSELE

Prepared By: Property Tax Division

County or City: WELLS COUNTY

Appellant: LYDIA GESSELE

Type of Appeal: RESIDENTIAL PROPERTY

Appeal Issue: Lydia Gessele is appealing the property value of \$342,250 on parcel number 27167000, located at 631 32nd Ave NE, Chaseley, ND.

Analysis: Lydia Gessele brought up a concern regarding the taxable status of her property. All property in North Dakota is taxable unless it is expressly exempt. North Dakota Century Code § 57-02-08 provides which property is exempt from taxation. No evidence was submitted by Lydia Gessele or Jana Mogren that indicates that the subject property is exempt from taxation.

An on-site inspection of the property was declined. Staff reviewed information submitted by Lydia Gessele and Wells County Tax Director, Jana Mogren.

Upon review of the minutes from the June 5, 2025, Wells County Board of Equalization meeting, and the April 24, 2025, Delger Township Board of Equalization meeting, Lydia Gessele did not appeal at the Township or County Board of Equalization meetings. North Dakota Century Code § 57-13-04(3)(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary of Findings: Lydia Gessele had concern regarding the taxable status of her property. All property in North Dakota is taxable unless it is expressly exempted in North Dakota Century Code. No evidence was submitted by either Lydia Gessele or Wells County indicating that the subject property is exempt from taxation.

The appellant did not appeal at all local levels; as required by North Dakota Century Code § 57-13-04(3)(a)(1).

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

DATE: March 26,2025

TO: Ms. Shelli Myers, North Dakota State Supervisor of Assessments
North Dakota State Board of Equalization

FROM: Linda Morris, Griggs County Tax Director

RE: 2025 Griggs County Assessment Update

Thank you for taking the time to review an update on Griggs County. We will be implementing new financial and tax software and a mass appraisal program this spring. Listed below are just a few items we have been working on in preparation of the upcoming assessment.

1. The 2025 Griggs County sales ratio indicates an increase needed in both residential and commercial parcel values. My preliminary recommendations were given to the Griggs County Commission on February 24, 2025, and the County Board of Equalization meeting was scheduled.
2. Assessment books distributed to local assessors and sales ratio preliminary recommendations were given to the assessors and presented to the Townships Officers at a meeting on March 11, 2025. The townships and cities scheduled their local board of equalization meetings within the first fifteen days of April.
3. Griggs County has signed a contract with Vanguard Appraisals. The appraisal program should have the county's parcels created and software installed within the month. The city of Cooperstown has had Vanguard program license for years and their property data, size, year built, type, etc. will also be imported and housed in the County program.

Please let us know if you have any questions.

DATE: May 31,2025

TO: Ms. Shelli Myers, North Dakota State Supervisor of Assessments
North Dakota State Board of Equalization

FROM: Linda Morris, Griggs County Tax Director

RE: 2025 Griggs County Assessment Update

Thank you for taking the time to review an update on Griggs County. We are in the process of implementing new financial and tax software. Listed below are just a few items we have been working on:

1. The 2025 Griggs County sales ratio indicated an increase needed in both residential and commercial parcel values. My recommendations were given to townships and cities and to the Griggs County Commission. The County Board of Equalization meeting is scheduled for June 9, 2025.
2. The townships and cities held local board of equalization meetings within the first fifteen days of April. Discussion with local assessors the need for current data to be collected and imported to the county mass appraisal program. I received property record cards for townships and the city of Binford is scheduled for a reappraisal later this summer.
3. Although the mass appraisal program software has been installed with parcel data, we will be working on the review after the county board of equalization. Cooperstown's property data, size, year built, type, etc., has not been created or imported into the county program.

Please let us know if you have any questions.

DATE: September 19, 2025

TO: Ms. Shelli Myers, North Dakota State Supervisor of Assessments
North Dakota State Board of Equalization

FROM: Linda Morris, Griggs County Tax Director

RE: Extension of Griggs County Reassessment

The State Board of Equalization approved an extension of the 2023 reassessment in 2024, pushing the deadline to February 1, 2026. The County is seeking to extend the completion deadline from February 1, 2026, to February 1, 2027.

Griggs County 2025 sales ratio is within tolerance of all three classes of property, agricultural, residential, and commercial. The mass appraisal program software parcel information installed with property data entry ongoing.

Three cities have sixty-five percent of the 1,800 improved parcels. Of which, city of Binford has a reassessment planned; Hannaford was reassessed in the past decade; Cooperstown began the city mass appraisal program in 2018.

Data collection, sales reviews, and property record card updates are ongoing activities conducted to analyze assessment equity. Township and city Certified Class II Assessors are working to efficiently update all county property data (size, year built, type, etc.). The recent legislative changes and new tax and appraisal software may delay the completion of the 2026 reassessment.

Griggs County appreciates your time and consideration of an extension of February 1, 2026, to reassessment date of February 1, 2027.