

## Staff Report for 2025 State Board of Equalization

**File No.:** 2025-CASS-RASMUSSON

**Prepared By:** Property Tax Division

**County or City:** CASS COUNTY

**Appellant:** HOWARD RASMUSSON

**Type of Appeal:** RESIDENTIAL VALUE

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

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**Analysis:**

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**Summary of Findings:**

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**Proposal for Board Review:**

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STATE OF NORTH DAKOTA  
OFFICE OF STATE TAX COMMISSIONER  
BRIAN KROSHUS, COMMISSIONER

Appellant Information – State Board of Equalization

701  
FAX-028 3048

County or City: Enter County or City Name  
Appellant: Enter Appellant Name  
Type of Appeal: Choose One

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, 2025, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

[propertytax@nd.gov](mailto:propertytax@nd.gov)

or

The Office of State Tax Commissioner, Attn: Property Tax,  
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address: 5225 148th Ave SE Leonard ND 58052  
Township Name: Watson  
County: Cass  
Parcel ID: 68000013021010  
Legal Description: parcel in NE 1/4 S28. Watson Twp.  
(13, 01 acres)

Appellant Contact Information:

Appellant Name: Howard Rasmusson  
Address: 5225 148th Ave SE Leonard ND 58052  
Phone Number: 701-793-7846  
Email Address: [howardrasmusson@gmail.com](mailto:howardrasmusson@gmail.com)

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal?  Yes  No

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

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

*Two assessors opened the meeting by saying all properties went up by 3%. Mine went up 9% because I had appealed last year.*

At which meeting(s) did you appeal your assessment? (choose all that apply)

- Township/City  County  N/A



**\*Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.**

Has a recent appraisal been completed on the property?

Yes (if yes, please attach)  No

*Not by a regular appraiser - never had one - just local assessor.*

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

*Do ask!  
Add #2  
Add #3  
Add #4*

Factual error, that is, a data collection or clerical error.

Equity and uniformity claim of discriminatory level of assessment.

Belief that the valuation is inaccurate.

Exemption, classification, or assessment limitation.

*State person argued about average owned. She was wrong!  
Assessor from County in 2021 named Doug Tonda made threats against me and other top paper and I tried to have him reprimanded but was blocked by the county in all areas. County office now has new top guy and Tonda retired.*

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

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

**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.

*\* Also have property in Ransom Co with some questions.*

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

TAX.ND.GOV | TAXINFO@ND.GOV



To: ND Property Tax

From: Howard  
Rasmussen

FAX 701-328-3048

142 - State forms

~~Add 50 pages - min~~

# 2024 Cass County Real Estate Tax Statement

Your cancelled check is your receipt for your payment.  
Receipt available upon request.

**Parcel Number:** 68-0000-13021-010  
**Statement Number:** 240172035-0

**HOWARD & OLIVE RASMUSSEN**  
5225 148TH AVE SE  
LEONARD, ND 58052-9727

▼ Detach here and mail with your payment ▼



Total tax due: 1,727.82  
Less 5% discount: 86.39  
**Amount due by Feb 18, 2025 1,641.43**

Or pay in two installments (with no discount):  
Payment 1: Pay by Mar 03, 2025 863.91  
Payment 2: Pay by Oct 15, 2025 863.91

**Amount applied to this statement**

MAKE CHECK PAYABLE TO:  
Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806



# 2024 Cass County Real Estate Tax Statement

Statement Number: 240172035-0

**Parcel Number:** 68-0000-13021-010  
**Owner:** HOWARD & OLIVE RASMUSSEN  
**Legal Description:** Lot: 1 Block: 28 Addition: Additional: 28-137-53 AUD LT #1 OF NE1/4 LESS DRAIN 13.06...  
**Jurisdiction:** Watson Township  
**Physical Address:** 5225 148 AVE SE WATSON TOWNSHIP, ND 99999

**2024 TAX BREAKDOWN**

Net Tax Owed 1,727.82  
Plus: Special Assessments 0.00  
Plus: Drains 0.00  
Total tax due: 1,727.82  
Less 5% discount if paid by Feb 18, 2025 86.39  
**Amount due by Feb 18, 2025 1,641.43**

	2022	2023	2024
<b>Legislative Tax Relief</b>			
State School Levy Reduction	886.10	998.75	1,072.38
State Paid Human Services	80.40	89.24	92.51
	<b>966.50</b>	<b>1,087.99</b>	<b>1,164.89</b>
<b>Property Valuation</b>			
True & Full Value	168,100	189,500	203,500
Taxable Value	7,606	8,573	9,205
Total mill levy	248.71	234.51	242.02
<b>Summary of Taxes</b>			
Consolidated Tax	1,891.70	2,010.45	2,227.82
<b>Total Tax</b>	<b>1,891.70</b>	<b>2,010.45</b>	<b>2,227.82</b>

Or pay in two installments (with no discount):  
Payment 1: Pay by Mar 03, 2025 863.91  
Payment 2: Pay by Oct 15, 2025 863.91

**FOR ASSISTANCE, CONTACT:**

Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806  
Phone: 701-241-5600

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Tax payments by e-check or credit card can be made online at [www.casscountynd.gov](http://www.casscountynd.gov). A convenience fee will be assessed for all card transactions.

**\*\*Notes:**

- If your mortgage company pays the real estate taxes for this property, this statement is being provided for your information only.
- Discount is 5% of Net Consolidated Tax.

**\*\*PLEASE USE THE DROP BOX IN FRONT OF THE COURTHOUSE, MAIL YOUR CHECK WITH STUB OR PAY ONLINE\*\***

Taxes by District (in dollars)	2022	2023	2024
County	380.68	403.36	433.10
State Medical	7.61	8.57	9.21
County Soil Conservation	3.73	5.49	10.31
Leonard Rural Fire	98.88	109.91	119.67
Garrison	0.00	8.57	9.21
Kindred Public School District #2	1,159.31	1,212.22	1,365.56
Watson Township	207.26	231.47	248.54
Maple River Water Resource District	34.23	30.86	32.22
<b>Consolidated Tax</b>	<b>1,891.70</b>	<b>2,010.45</b>	<b>2,227.82</b>
Primary Residence Credit			500.00
<b>Net Tax Owed</b>	<b>1,891.70</b>	<b>2,010.45</b>	<b>1,727.82</b>
<b>Net effective tax rate %</b>	<b>1.13</b>	<b>1.06</b>	<b>0.85</b>

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Add #1 — Data collection error due to information by the little girl state sent out that was from Wyoming she insisted that I owned 14.99 acres and only gave an easement for the drain but still owned it. We discussed other things but she was very adamant that I was wrong on all accounts. I have included copy of deed selling 2 acres to the water board for the drain before I bought property. She was tapping me for 14.99 - false wrong information - not clerical error. It's just plain bull headed and I didn't know anything!

NORTHLAND THRIVENT MEMBER NETWORK

<https://bit.ly/northlandtmnevents>  
[www.thrivent.com](http://www.thrivent.com)

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Odd #2 - My house is not like other  
being compared to. The closest would be  
Tina Torgerson property by Maple Lakes at  
\$55,000 and he rents it out. There are 2  
~~newer~~ newer properties close to mine  
that sold for \$300,000 but my house is  
\$5 years old, built with used lumber  
that was 100 years old and not built by  
licensed contractors, Built by my wife and  
and the kids helped even though oldest  
was only 5. One has brick front up  
4 ft high on a long side & front of garage.  
Other close one has 8" poured concrete walls  
sticks 4' out of the ground and has a large  
entry built 5 years ago and still not on  
tax rolls. Both these houses are within 2  
mile of my house but only have lots of 1/2 acre

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[www.thrivent.com](http://www.thrivent.com)

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Add #3 I believe the valuation is very inaccurate because of the values that are used on the spec sheet. I have a 45 yr. old air cond. valued at \$7000 that cost 500 when it was new. I have a deck built from left-over used lumber valued at \$4000. We are old and have done nothing to remodel in the house since it was built. 45 year old cupboards & counter top, 45 year old tub + shower, sinks + toilets, 45 year old 3" steel kitchen sink & faucet. I like things I can fix and want them to last. Not interested in conspicuous consumption to impress the neighbors. I have 45 year old apple trees and 100's of 45 year old mangoes.

This year my mobility has gotten so poor I can't hardly move the grass. Spent \$20,000 building the house + now spend 10% of it taxes.

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[www.thrivent.com](http://www.thrivent.com)

You have a 400,000 house

11,000,000 in taxes



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Add #4 My objection to taxes started after a Cass Co, assessor named Greg Lauda from Glyndon Mn came out and threatened me. I own 1,000 acres of farmland but only 13.01 acres in Cass. Most of my land is in govt, conservation programs now but I used to hay 140 acres a year and planted 20 acres of corn. I have had some sort of farm income since 1970 and it has increased in later years as I bought more land. I raised cattle for 25 years and hogs off and on over the years. I built a shed in 1990 and our local assessor didn't tax it because he knew I was farming and calls it an ag building. I have always paid on my residence since it was completed in 1981 but I didn't qualify for the former exemption. In 2021-22 Mr. Lauda came on my property and told me that he

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[www.thrivent.com](http://www.thrivent.com)

# thrivent® Add # 4

as going to put my Ag building on the tax roll because I didn't qualify as a farmer and they would change the land to residential. I didn't like that he would come back and go in my house and measure every sq. inch and what things were made of and I would pay a lot more than what the ag building tax would be. I said. The building is 32 years old and now you change it to a storage shed + no ag building I was not happy + told him I didn't like his threats.

I tried to file a legal complaint against him but was blocked with every thing I tried. After that came the CANCER and I wasn't feeling too good. Now I check + both leading in the office gone and Linda retired. Maybe in ETHICS committee for Tax DEPT!

Increase more than doubled in last year

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Last ~~year~~ entire township's and mine was 90%!