



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, 2025. 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: HOWARD & OLIVE RASMUSSEN

Address: 5225 148TH AVE SE LEONARD, ND

Township Name (if applicable): WATSON

Parcel ID: 68-0000-13021-010

Legal Description:

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

City/County Official Contact Information:

Name: MATT STANGER

Address: 211 9TH ST S

Phone Number: 701-241-5616

Email Address: STANGERM@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	

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.

Today's Date: 4/11/25 Time: 7pm Location: Sabrina Burnette Residence

Watson Township Board Meeting: Tax Equalization Meeting

Board Meeting Called to Order by: Don Gibson

Introductions and/or list of those in Attendance: Don G, Howard R, Kyle B, Sabrina B, John B, Brett K, Quinten G

Treasury Report given by Sec/Treasurer:

Current Account Balance to Date:

Agenda:

Brett talked to Greg Lemna about the new house being built rough value at about 150,000 for parcel number 68:0400-00010-000. This is the only new construction that Brett knows of in the township. Brett has a couple farm exemptions that are listed as residential. Residential went up 2%-4% and Ag stayed the same. Non-crop Ag land increasing? Residential land stayed the same. Brett emailed Nolan Minager thru the county regarding his paperwork, Nolan let him know that some people have left but there is a new one starting April 21st.

Don asked about his place where the Meadow land is, he is asking about this being non crop land. SE quarter of section 12 is listed as grazing of 34 acres (Don feels this is incorrect), value of \$40 on 16 acres on the drain. 80 acres of 1270. SW quarter of section 12 is listed for 14 acres listed as grazing.

Howard has a question regarding his land, he is being charged for 14.99 acres and he only owns 13.06. Howard says the state came out and looked and is telling him he has 14.99 acres where his deed is stating he only owns 13.06. 2.34 acres more or less is not on Howards property. The 2.34 acres is drain and backflow, Brett will bring it up to the county to get some answers for Howard. Brett will put a change in on his true and full, Brett will contact Howard with what he finds out.

Howard is asking how his taxes went up 9% not the 2-4%, Brett confirmed that it did go up about 9% and he is unsure why when everyone else stayed around the 2-4% increase. Brett will but in his changes of true and full to have his taxes treated equally and to not have him increase so much. Brett will contact Howard with any information he finds out. Howard is asking about the values of things; he is saying his air conditioner is not valued at \$3500 and his garage is not valued at \$27,000. Howard is saying that they should be valued at what it costed him to build it and he doesnt want to be over taxed on something. Brett and Don explained it is what would be sold at.

Quinten made a motion to look into Howards situation. John 2nd.

John made a motion to keep Brett Kapaun as our Assessor. Quinten 2nd.

Rate staying \$2 a parcel.

Motion to Adjourn:1st by Quinten G.

2nd by John B.

**REGULAR MEETING OF CASS COUNTY BOARD OF COMMISSIONERS
JUNE 2, 2025**

1. MEETING CALLED TO ORDER

Chairman Tony Grindberg called the meeting to order at 3:30 PM with all members present as follows: Tony Grindberg, Duane Breitling, Jim Kapitan, Tim Flakoll, and Joel Vettel.

2. PLEDGE OF ALLEGIANCE

Jim Kapitan led the Pledge of Allegiance.

3. MINUTES APPROVED

MOTION, passed

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

4. AGENDA, Order approved

MOTION, passed

Mr. Flakoll moved and Mr. Vettel seconded to approve the order of the agenda. Motion carried.

5. CONSENT AGENDA APPROVED

MOTION, passed

Mr. Kapitan moved and Mr. Breitling 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 April 30, 2025.
- b. 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, 2025, through June 30, 2026, for Kindred High School Booster Club Association at the Knickerbocker Liquor Locker in Hickson, North Dakota; 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, 2025, through June 30, 2026, for Red River Valley Fair Foundation at the Red River Valley Fair Association in West Fargo, North Dakota.
- c. Authorize Human Resources Director to sign the contract for Mental Health First Aid at Work Training in the amount of \$8,775 for 30 participants and \$250 per person thereafter.
- d. Authorize the Director of the Human Service Zone to purchase two Chrysler Voyager LX Minivans from Corwin Chrysler Dodge Jeep in Fargo under account number 202-5010-401.74-06 in the amount of \$83,912.
- e. Accept the findings and recommendations of the Cass County Planning Commission and staff and grant final plat approval for Erickson-Bekker Subdivision, Voigt Subdivision, Griffin Subdivision, Keys Subdivision, and Andrew Baasch Subdivision as the proposals meet the goals and objectives of the Cass County Comprehensive Plan, Cass County Highway Access Plan, the Flood Damage Prevention Ordinance, Cass County Subdivision Ordinance, and all other applicable regulations.
- f. Contract approval—
 - Houston Engineering contract documents for hydraulic sizing of Highway 11 Bridge over the lower Rush River;
 - Houston Engineering contract documents for hydraulic analysis and roadway design of the grade raise locations on Highway 31.

6. PUBLIC COMMENT

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

7. STATE'S ATTORNEY, Digital Transformation phase one approved

County Information Technology Director, Bob Henderson, present to discussed a plan to transition the State's Attorney's Office from physical files to digital files. He said due to increasing case volumes and digital evidence, it is no longer feasible for the State's Attorney's Office to continue with its current evidence and file management practices. Mr. Henderson said the Information Technology and State's Attorney's Offices worked together to establish a plan based on two digital platform and includes a three-phase approach. He said the first phase includes a digital evidence management system with Axon Justice that would digitalize reviewing, categorizing, sharing, and managing digital evidence including body and squad camera footage, cell phone data, and surveillance footage. Mr. Henderson said phase two includes implementing a digital case management software with Prosecutor by Karpel to allow for the State's Attorney's Office to quickly and efficiently process cases in conjunction with the Axon software. He said phase three includes the State's Attorney's Office implementing policies and procedures for the retention, organization, and destruction of files critical to the office and the digital software's from phase 1 and 2.

Mr. Henderson said the cost of phase 1 is \$20,000 for implementation costs for Axon Justice and \$27,250 for software rate, with a total 2025 cost of \$47,250. He said the cost of phase 2 is \$42,065 for implementation one-time costs and \$98,750 for annual support and maintenance for Karpel, a total 2025 cost of \$140,815. County State's Attorney, Kim Hegvik was present and said the intent is for the initial costs to come from the State's Attorney Asset Forfeiture fund that currently has approximately \$425,000 and grows at an annual rate of \$30,000 to \$60,000.

Mr. Flakoll said if the two systems work well together, in the future, could the County choose to use one software and not the other. Mr. Henderson said yes, each system is independent and the Axon Justice software is a quote for 120 months locking in the price with an inflationary amount. Ms. Hegvik said she and her staff met with several companies and believes the products presented are the best solutions to meet the County's needs.

Mr. Breitling asked if there will be any further budget savings. Ms. Hegvik said she believes there will be approximately 20% of staff time savings once all solutions are implemented leading to a slower request for additional staff and reduction in temporary workers. She said there will also be a decrease in costs for file folders, labels for the files, paper and copier maintenance and supplies. Mr. Henderson said the request today is to approve phase one and a request will come back for consideration of phase two later this fall.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to authorize the Information Technology Director and State's Attorney to begin implementation of the digital transformation plan with the purchase of Axon Justice for 2025 in the amount of \$47,250. On roll call vote, the motion carried unanimously.

8. CORONER, Kriste Ross Re-Appointed as County Coroner for a five-year period

County Administrator, Robert Wilson was present and said North Dakota Century Code dictates county coroners are appointed by the county commission for five-year terms, there are no limits to the number of terms a successful incumbent can serve, and an appointed coroner can be unappointed at any time. He said Kriste Ross was appointed as the Cass County Corner on November 1, 2020, and the request today is to reappoint Ms. Ross as the County Corner for another five-year term. He said Ms. Ross has displayed outstanding professionalism and service to Cass County and overall done an exemplary job throughout the last five years.

MOTION, passed

Mr. Flakoll moved and Mr. Kapitan seconded to re-appoint Kriste Ross as Cass County Coroner for a five-year term effective June 2, 2025, to June 2, 2030. On roll call vote, the motion carried unanimously.

Ms. Ross said she had a great mentor, previous County Coroner, Dr. John Baird to help her grow and take over as County Corner. She thanked her staff and local law enforcement agencies for their collaboration. She said it is an honor and privilege to serve Cass County.

Mr. Vettel said it is obvious that Ms. Ross is passionate about her job and thanked Ms. Ross for her service. Mr. Flakoll said Ms. Ross is not just good at her job, she enables her staff to do their best and does a lot with a little. He said Ms. Ross often deals with people on their worst days and is kind and easy to work with.

9. COST OF LIVING ADJUSTMENT, 2.4% approved for budgeting purposes

Mr. Wilson said on May 28, 2025, County Department Heads recommended a cost of living adjustment (COLA) of 2.4% for County employees for 2026. He said the County has a long-standing practice of Department Heads making a COLA recommendation for the following budget year based on Midwest size B/C³ April to April consumer price index (CPI).

Mr. Grindberg said adopting a preliminary figure for the COLA at this point in the budgeting process allows departments to build their budget and then during budget hearings the Commission has the opportunity to review the budget and make changes as needed.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to adopt a 2.4% COLA for use in developing the 2026 Cass County Budget. On roll call vote, the motion carried unanimously.

10. TAX EQUALIZATION BOARD, Convened for 2025

Chairman Tony Grindberg convened the Cass County Board of Equalization for 2025. County Director of Equalization, Matt Stanger was present and discussed the 2025 annual report. He said the projected taxable value for Cass County for 2025 is \$1,386,159,020, up 3.2% from 2024. Mr. Stanger said the purpose of today's meeting is for the board of equalization to hear appeals and gather information. He said after today's meeting, the county and city assessing offices will review the presented information and make a recommendation at the follow up meeting on June 16, 2025.

Equalization of Assessment Rolls

Mr. Stanger said at the city board of equalization, the City of Arthur passed a motion to table the review of the assessment roll until a county assessor could be present for further explanation. He said no county assessor was available for a follow-up meeting in April and no subsequent meeting was held to finalize the equalized assessments for the City of Arthur. He said it is the duty of the city board of equalization to approve an equalized assessment roll, even if that requires making changes to the roll produced by the assessor (N.D.C.C § 57-11-01(1), § 57-11-02, § 57-11-07) and since no approved roll was submitted by City of Arthur, the assessment roll as produced by the county assessor is the default roll of record, save for any individual assessments later determined to have been valued in excess or levied unjustly.

Mr. Stanger said at the city board of equalization, the City of Casselton made a motion to approve the 2025 assessment rolls but was rejected by the board. He said the board questioned the methodology used to calculate the assessed values. Mr. Stanger said following the failed motion, no subsequent motions were made and no subsequent meeting was held. He said it is the duty of the city board of equalization to approve an equalized assessment roll, even if that requires making changes to the roll produced by the assessor (N.D.C.C § 57-11-01(1), § 57-11-02, § 57-11-07) and since no approved roll was submitted by City of Casselton, the assessment roll as produced by the county assessor is the default roll of record, save for any individual assessments later determined to have been valued in excess or levied unjustly.

Equalization of Cities

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

300 NP Avenue

Jennifer Carruth of Property Tax Resources was present and said 300 NP Avenue in Fargo is a class b multi tenancy office building which is 66% occupied. She said the Fargo Assessor's Office provided comparable properties that the appellant does not believe are comparable and recommends the value utilize the income approach. Ms. Carruth said the property has above market vacancy and request additional review of the property based on the information she provided in the income approach and sales data.

NetREIT Fargo, LLC

An appeal was submitted prior to the hearing by Property Tax Resources for two parcels located at 51 Broadway North and 424 5 Street North in Fargo. Jennifer Carruth of Property Tax Resources was present and said the subject properties are 46% occupied and consist of multiuse office space. She said the Fargo Assessor's Office provided comparable properties that the appellant does not believe are comparable and recommends the value utilize the income approach. Ms. Carruth said the property has above market vacancy and requests additional review of the property based on the information she provided in the income approach and sales data.

Sterling Properties LLC

An appeal was submitted prior to the hearing for Foxtail Creek Townhomes located at 3720 42nd Street South in Fargo. No appellant was present at the meeting.

Walmart Inc

An appeal was submitted prior to the hearing by Walmart Stores, Inc. for two properties located at 4731 13th Avenue Southwest and 3757 55th Avenue South in Fargo. Kyle Kennett of Walmart Stores, Inc. was present via Microsoft Teams and said the Fargo City Assessors Office utilizes a mass appraisal system which is inaccurate due to lack of supporting data for similar properties. Mr. Kennett said he worked with a third-party appraiser to see what comparable property sales would look like and had to look wider than Fargo and found a sale in Minneapolis and the appraisal came in at \$65 a square foot. He said he provided information from the sale and data to support a reduced value. He said he would like to work to find a compromise to be a good partner in the community.

APM LLP

An appeal was submitted prior to the hearing by APM for properties located at 1900 Dakota Drive North, 1820 Dakota Drive North, 341 7th Avenue North Suite D and Suite E, 750 34th Street North Suite F1, F3, G, K, L, M, N, O, P, Q R, and S, 1809 43rd Street North, 1801 43rd Street North Unit 1B, 1C, 1D, 1E, and 1F, 1817 43rd Street North, and 21 8th Street North in Fargo. No appellant was present at the meeting.

Gary Parsons

Gary Parsons was present to submit an appeal for a property located at 2302 33rd Avenue South in Fargo. He said there have been no improvements to his home, there are increasing police calls in his neighborhood, and his value continues to increase.

Dana Woodruff

Dana Woodruff was present to submit an appeal for a property located at 746 Elm Street North Unit 8 in Fargo. She said the property is located in a building with eight units and is 50 years old. She said there are not many sales in the building and without the sales data, there is a statistical error. Ms. Woodruff said she purchased the property in 2021 and another unit sold via private sale last year for the same sale price.

Mr. Splonskowski said the Fargo Assessor's Office will review the properties discussed today and will share a recommendation analysis for each for the next meeting.

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

PetSmart, Inc.

An appeal was submitted prior to the hearing by Pivotal Tax Solutions on behalf of PetSmart Inc. for a property located at 1630 13th Avenue East in Fargo. No appellant was present at the meeting.

NetREIT West Fargo, LLC

An appeal was submitted prior to the hearing by NetREIT for two properties located at 617 13th Street Northeast and 625 13th Street Northeast in Fargo. Jennifer Carruth of Property Tax Resources was present and said the subject properties were valued using a mass appraisal system and she provided information utilizing the income approach and comparable sales. Ms. Carruth said she would like additional review on the properties.

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

Connor and Devin McGovern

Connor McGovern was present to submit an appeal for a property located at 7224 64th Avenue South in Horace. Mr. McGovern said construction on his home was completed in 2024 and the 2024 value was \$1.82 million and the 2025 value was \$4.1 million. He said he wants to be a good community member and pay his fair share and is requesting for the property to be reviewed further to be considered for fair value. He said the home's square footage is largely made up of a workout area and garage. He said he was not able to get a loan for the property for \$3 million dollars due to a federal law since no homes have been sold near this price in the area. He said the loan he received was for \$2 million and the basement is not yet finished.

There were no additional appeals from cities.

Equalization of Townships

The following appellants reserved their rights to appeal from Townships.

Watson Township-Howard and Olive Rasmusson

Howard Rasmusson was present to submit an appeal for a property located at 5225 148th Avenue Southeast in Watson Township. Mr. Rasmusson said his home was built in the late 70s out of used lumber and he is concerned with the rising taxes on his property. He discussed a dispute regarding the square footage his parcel is valued for which he discussed with the state last fall during their state board of equalization review. He said 2.5 acres were sold for a drainage ditch. Mr. Grindberg said the information will be reviewed by the County Assessor's Office for discussion at the next meeting.

Darren and Kasara Klinger- Tower Township

Brett Kapaun, local assessor, was present to submit an appeal for a property located at 3135 134th Avenue Southeast in Tower Township. He said a new building on the property was valued at \$325,200 and a bid received from a contractor for a similar building is \$157,800.

Greg and Sara Pfaff- Clifton Township

Brett Kapaun, local assessor, was present to submit an appeal for a parcel 30-0000-02473-010 located in Clifton Township. He said the parcel is agriculture land and the value increased from \$90,000 in 2024 to \$146,200 in 2025 and no other agriculture land values in his 14 jurisdictions increased. He said the value should remain at \$90,000.

There were no additional appeals from Townships.

Mr. Stanger said appeals not made at the local level, prior to the County, will not be heard at the State Board. He said appeals made at the local and county board may be brought to the State board for further appeal.

MOTION, passed

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

MOTION, passed

Mr. Flakoll moved and Mr. Kapitan seconded to approve the values for the City of Arthur and City of Casselton as assessed, for which no assessment rolls were approved by the city boards of equalization. On roll call vote, the motion carried unanimously.

MOTION, passed

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

11. VOUCHERS, Approved

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to approve Voucher No. 350094 through Voucher No. 350242 for a total of \$975,794.52. On roll call vote, the motion carried unanimously.

12. MEETING UPDATES, Committee reports

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

Mr. Grindberg said the County will be inviting all state legislators to attend Cass County's budget hearings, specifically the opening budget overview, to give them insight into changes to the County's budget due to legislative decisions made during the last session.

13. ADJOURNMENT

MOTION, passed

On motion by Mr. Breitling, seconded Mr. Kapitan and all in favor, the meeting was adjourned at 5:05 PM.

ATTEST:

APPROVED:

Brandy Madrigga, County Finance Director
Cass County, North Dakota

Tony Grindberg, Chairman
Cass County Board of Commissioners

**REGULAR MEETING OF CASS COUNTY BOARD OF COMMISSIONERS
JUNE 16, 2025**

1. MEETING CALLED TO ORDER

Chairman Tony Grindberg called the meeting to order at 3:30 PM with all members present as follows: Tony Grindberg, Duane Breitling, Jim Kapitan, Tim Flakoll, and Joel Vettel.

2. PLEDGE OF ALLEGIANCE

Jim Kapitan led the Pledge of Allegiance.

3. MINUTES APPROVED

MOTION, passed

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

4. AGENDA, Order approved

MOTION, passed

Mr. Flakoll moved and Mr. Kapitan seconded to approve the order of the agenda. Motion carried.

5. CONSENT AGENDA APPROVED

MOTION, passed

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

- a. Authorize Commission Chair to sign the Exhibit G documents as part of the Memorandum of Understanding for the Diversion Southern Embankment and Associated Infrastructure.
- b. Grant a site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office from July 1, 2025, to June 30, 2026, for West Fargo Hockey Association at the Shooting Park in Horace; grant a site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office from July 1, 2025, to June 30, 2026, for Sharehouse Inc., at Wild Rice Bar and Grill in Horace; grant a site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office from July 1, 2025, to June 30, 2026, for Cass County Wildlife Club at Bonanzaville USA in West Fargo.
- c. Retroactively authorize gaming permit for Peace Academy, Inc. to conduct a heads/tails game as approved by the North Dakota Office of the Attorney General Gaming Division to be held on June 11, 2025, at the Pines in Davenport.
- d. Appoint Tony Grindberg to serve on the Fargo Renaissance Zone Authority for a term ending June 30, 2028.
- e. Authorize County Finance Director to offer Dodge Grand Caravan on the auction site Public Surplus with the proceeds to go back into the Motor Pool Fund.
- f. Approve special event permit for Downtown Tavern, LLC dba The Boiler Room to serve alcoholic beverages on June 25, 2025, during the hours of 5:00 PM to 8:00 PM for a corporate education event at Grand Farms 3717 153rd Avenue SE in Wheatland.
- g. Contract approval—Grand Forks County Secure Services Agreement for juveniles

6. PUBLIC COMMENT

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

7. JAIL, Fargo and West Fargo inmate housing contracts approved

County Sheriff, Jesse Jahner was present and discussed an update to the inmate housing contract with the cities of Fargo and West Fargo. He said the current contract was approved in 2009. He said the contract reflects an increase in the daily housing rate from \$85 to \$120. Mr. Jahner said in June

2023 the Commission approved increasing the rate effective January 2024, however, the increase was not implemented due to contract negotiations with the City of Fargo. He said two main areas of concern for the City of Fargo are storing inmate property and Fargo Officers transporting inmates within the Jail for virtual video conferencing for municipal court hearings. Mr. Grindberg said additional staff would be required to accommodate Jail staff transporting inmates to and from municipal court hearings which would be costly.

Mr. Jahner said the City of West Fargo has informally agreed to the terms of the contract presented today and the contract will be considered by the West Fargo City Commission at their meeting later today. He said County staff are still in discussions with City of Fargo staff. Mr. Jahner said he would suggest offering to both Fargo and West Fargo to end the current contract effective December 31, 2025, and begin the new contract effective January 1, 2026. He said he feels comfortable with the language in the presented contract which states inmate property will be handled in accordance with County Sheriff policies and North Dakota Department Corrections of Rehabilitation rules and local jurisdictions are responsible for transporting inmates needing to go to municipal court.

MOTION, passed

Mr. Flakoll moved and Mr. Vettel seconded to authorize the Commission Chair to sign the updated Inmate Housing Agreements with the Cities of Fargo and West Fargo effective January 1, 2026. On roll call vote, the motion carried unanimously.

8. BUILDINGS, Space Needs Assessment from JLG accepted

County Administrator, Robert Wilson was present and said JLG Architects worked with County Departments to develop a space needs assessment of the Annex, Courthouse, and Robert D. Johnson Building and identify concepts of how the County can effectively meet space needs over the next 15 years. He said the assessment is a phased plan and is meant to be a guide.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to receive and file the Cass County Space Needs Assessment as prepared by JLG Architects. On roll call vote, the motion carried unanimously.

9. EMERGENCY MANAGEMENT, Michael Cole Hunter Baker appointed as Emergency Management Coordinator

County Human Resources Director, Tracy Peters was present and said on June 3, 2025, she, Commissioner Grindberg, Commissioner Vettel, and Mr. Wilson interviewed four finalists for the Cass County Emergency Management Coordinator. She said the interview panel recommends the Commission appoint Michael Cole Hunter Baker as Cass County Emergency Management Coordinator at a C44, Step Three with a starting salary of \$76,783.67.

MOTION, passed

Mr. Vettel moved and Mr. Flakoll seconded to appoint Michael Cole Hunter Baker as the Cass County Emergency Management Coordinator at Grade C44 step 3 with a starting salary of \$76,783.67. Discussion: Mr. Kapitan asked why the recommendation is at a step three. Ms. Peters said the request is for a step three due to Mr. Bakers relevant background and experience. On roll call vote, the motion carried unanimously.

10. EMERGENCY PREPAREDNESS, Safety and emergency preparedness committee charter approved

Mr. Wilson said at the May Department Head meeting the group discussed creating a County Safety and Emergency Preparedness Committee. He said the committee would consist of one member from each department with the goal of enhancing safety and preparedness of all county employees by developing, maintaining, and promoting effective emergency procedures and safety practices across all county departments and facilities.

MOTION, passed

Mr. Flakoll moved and Mr. Breitling seconded to adopt Commission Policy Manual section 14.03 County Safety and Emergency Preparedness Committee. On roll call vote, the motion carried unanimously.

11. INFORMATION TECHNOLOGY, IJA Cyber Security Grant Award accepted

County Information Technology Director, Bob Henderson was present and said in late 2025 he applied for State Local Cybersecurity Grant Program to support the digital evidence management project for the State's Attorney's Office that was approved by the Commission on June 2, 2025. He said he received a letter last week from the State saying that the grant was approved for a total of \$147,517 with 30% or \$44,255.10 required for a local match. Mr. Henderson said the grant will be used to cover the costs of the digital management project implementation of \$20,000, year one cost of \$27,250, and majority of year two cost of \$66,490. He said the local match and remainder of year two costs would be taken out of the State's Attorney Asset Forfeiture Fund as approved prior.

MOTION, passed

Mr. Breitling moved and Mr. Kapitan seconded to accept the 2024 IJA Cyber Security Grant award in the total amount of \$103,261.90, providing local match funds of up to \$44,255.10 from the State's Attorney Asset Forfeiture. On roll call vote, the motion carried unanimously.

12. TAX EQUALIZATION BOARD, Reconvened for 2025

Chairman Tony Grindberg reconvened the Cass County Board of Tax Equalization for 2025. County Director of Equalization, Matt Stanger provided recommendations to the Board prior to the meeting on appeals submitted for properties in the City of Fargo, City of West Fargo, City of Horace, Watson Township, Tower Township, and Clifton Township. All appeal information was reviewed by the local jurisdiction and equalization office. The Board considered appeals from each jurisdiction as follows:

NetREIT Fargo

Mr. Stanger said Property Tax Resources requested a reduction on value for three Fargo parcels on behalf of NetREIT Fargo, LLC. He said the analysis done by Property Tax Resources relies largely on the income approach and citing a lack of comparable sales. Mr. Stanger said the City of Fargo's data supports the currently assessed value is modeled equitably amongst similar properties. He said the recommendation is retain the current values for each property.

Sterling Properties

Mr. Stanger said Luke Swenson has appealed the 2025 valuation for Foxtail Creek Apartments located at 3720 42nd Street South in Fargo. He said the appellant provided prior-year operating metrics and requested a decrease in value to \$1,992,000. Mr. Stanger said the City of Fargo reviewed the property and found the property has restrictive covenants in place under the Low-Income Housing Tax Credit (LIHTC) program and recommend applying a 25% reduction of \$2,111,000.

Walmart Fargo

Mr. Stanger said Kyle Kennett has appealed the 2025 valuation for two Walmart properties in Fargo at 3757 55th Avenue South and 4731 13th Avenue South. He said the appellant provided documentation with an independent appraisal of the property located at 55th Avenue South to support a decrease in values for both properties. Mr. Stanger said the City of Fargo reviewed the property and found the comparable properties provided by the appellant were not reflective of the Fargo market and the subject properties are fairly modeled in relation to other retail properties in Fargo. He said the recommendation is retain the current values for each property.

APM LLP

Mr. Stanger said Andy Aslop has appealed 27 property values for 2025 and of the 27 properties, only 24 were owned by APM LLP. He said no value was requested by the appellant and no

documentation was provided to support a lower value. Mr. Stanger said the City of Fargo reviewed the properties, provided comparable sales data, and the recommendation is to retain the current value for all properties.

Dana Woodruff

Mr. Stanger said Dana Woodruff has appealed the 2025 valuation for her property located at 746 Elm Street North Unit C8 in Fargo. He said the appellant feels her property is overvalued in relation to similar properties in her neighborhood. Mr. Stanger said the documentation provided by the appellant supports the current valuation. He said the City of Fargo reviewed the property and found the property is valued equitably compared to similar properties. He said the recommendation is to retain the current value.

Gary Parsons

Mr. Stanger said Gary Parsons has appealed the 2025 value for his property located at 2302 33rd Avenue South in Fargo. He said the appellant feels his property is overvalued due to the proximity of nearby apartment buildings and has not requested a specific value or provided documentation to support a lower value. Mr. Stanger said the City of Fargo reviewed the property and has data to support the current assessed value. He said the recommendation is to retain the current value.

PetSmart

Mr. Stanger said Pivotal Tax Solutions has appealed the 2025 valuation on behalf of PetSmart Inc. for a property located at 1630 13th Avenue East in West Fargo. He said the appellant provided the same analysis and documentation that was submitted for the 2024 appeal of value. Mr. Stanger said the City of West Fargo reviewed the property and has data to support the current value. He said the recommendation is to retain the current value.

NetREIT West Fargo

Mr. Stanger said Property Tax Resources requested a reduction on value for a few West Fargo parcels on behalf of NetREIT Fargo, LLC. He said the analysis done by Property Tax Resources relies largely on the income approach and citing a lack of comparable sales. Mr. Stanger said the City of West Fargo's data supports the currently assessed value is modeled equitably amongst similar properties. He said the recommendation is retain the current values for each property.

Connor and Devin McGovern

Mr. Stanger said Connor McGovern has appealed the 2025 value for his property located at 7224 64th Avenue South in Horace. He said the appellant feels his value per square foot is not equitable compared to other properties. Mr. Stanger said the County Assessing office reviewed the property and found the value is slightly high. He said the recommendation is to reduce the value to \$3,498,400.

Howard and Olive Rasmusson

Mr. Stanger said Howard Rasmusson has appealed the 2025 value for his property located at 5225 148th Avenue Southeast in Watson Township. He said the appellant feels the property is over valued and the appellant did not request a specific value or provide any documentation to support a lower value. Mr. Stanger said the County Assessing Office reviewed the property and the review made at the County and State last year. He said the recommendation is to retain the current value.

Darren and Kasara Klinger

Mr. Stanger said local assessor, Brett Kapaun has requested a reduction in value for a metal shop building on behalf of Darren and Kasara Klinger of Klinger's Animal Boarding for a property located at 3135 134th Avenue Southeast in Tower Township. He said upon review of the property the County Assessing Office adjusted the building design and is recommending a reduction of \$285,300 making the true and full value for 2025 \$542,600.

Greg and Sarah Pfaff

Mr. Stanger said local assessor, Brett Kapaun has requested a reduction in value on 159 acres of agriculture land on behalf of Greg and Sara Pfaff in Clifton Township. He said upon review of the property the increase in value was due to a parcel split and removal of a “bad drainage” modifier. He said the recommendation is to retain the current value.

MOTION, passed

Mr. Kapitan moved and Mr. Breitling seconded to approve the values as recommended by the Cass County Tax Director. On roll call vote, the motion carried unanimously.

13. VOUCHERS, Approved***MOTION, passed***

Mr. Breitling moved and Mr. Flakoll seconded to approve Voucher No. 350243 through Voucher No. 350526 for a total of \$2,351,633.15. On roll call vote, the motion carried unanimously.

14. MEETING UPDATES, Committee reports

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

Mr. Flakoll suggested the Commission implementation at the first Commission meeting of the month having the Commissioner assigned to review the voucher list organize and invite a military guest to the meeting to lead the pledge of allegiance.

Mr. Grindberg said the County is hosting a roundtable meeting on June 26 for Commissioners and local economic incentive officials to meet and discuss local incentives and the future of incentives given property tax caps. Mr. Grindberg said he gave an update to the Innovate28 Executive Committee last week and let them know the Commission would prepare questions and information they would like to have in preparation for the 2026 budget.

15. ADJOURNMENT***MOTION, passed***

On motion by Mr. Breitling, seconded by Mr. Kapitan and all in favor, the meeting was adjourned at 4:37 PM.

ATTEST:

APPROVED:

Brandy Madrigga, County Finance Director
Cass County, North Dakota

Tony Grindberg, Chairman
Cass County Board of Commissioners

5225 148 AVE SE, WATSON TOWNSHIP

Deed: HOWARD & OLIVE RASMUSSEN
Contract:
CID#:
DBA:
MLS:

Map Area: Watson Twp - A
Route: 000-000-000
Tax Dist: None
Plat Page:
Subdiv: NONE

Checks/Tags:
Lister/Date: PF, 06/10/2024
Review/Date:
Entry Status: Info From Owner

Rural / Ag Dwelling
Legal: 28-137-53 AUD LT #1 OF NE1/4 LESS DRAIN A 13.06

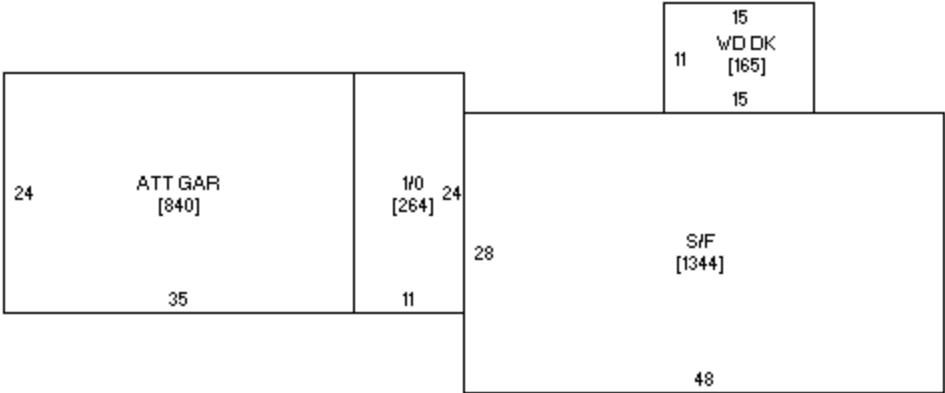
Land															
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Tiered Acres															
Tier 1						43,560.00	1.000								
Tier 2						19,166.40	0.440								
Subtotal						62,726.40	1.440								
Ag Land							10.760								
Grand Total						531,432.00	12.200								
	Street				Utilities			Zoning			Land Use				
Tiered Acres	Gravel				None			Agricultural District			Not Applicable				
Ag Land	None				None			Agricultural District			Not Applicable				
Sales					Building Permits					Values					
Date	\$ Amount	NUTC	Recording		Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2025	
										Land	\$48,400	\$0	\$0	\$48,400	
										Dwlg	\$173,300	\$0	\$0	\$173,300	
										Impr		\$0	\$0		
										Total	\$221,700	\$0	\$0	\$221,700	

[illegible]

Bldg / Addn	Description	Units			Year							
	101 — Single-Family / Owner Occupied											
	Split Foyer Frame	1,344										
#1	Bsmt Fin - Living Qtrs. (Multi) (Low)	1,000 Tbl										
	Base Heat											
	Add Central Air	1,344										
	Deck #1: Wood Deck	165 SF										
	Plumbing	2										
#1	Fireplace: Limited function	1										
Gar	Att Frame	840 SF			1980							
Adtn	1 Story Frame	264 SF			1980							

	Count	Ag Building Description		Units			Year							
	1	924-Machine or Utility Bldg	40' x 80'	3,200 SF			1990							

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025		Appr	Rural	Ag Dwlg	\$48,400	\$173,300	\$0	\$0	\$221,700
2024		Appr	Rural	Ag Dwlg	\$48,400	\$155,100	\$0	\$0	\$203,500
2023		Appr	Rural	Ag Dwlg	\$48,000	\$141,500	\$0	\$0	\$189,500
2022		Appr	Rural	Ag Dwlg	\$35,100	\$133,000	\$0	\$0	\$168,100
2021		Appr	Rural	Ag Dwlg	\$35,500	\$118,400	\$0	\$0	\$153,900
2020		Import	Rural	Ag Dwlg	\$19,500	\$79,700	\$0	\$0	\$99,200
2019		Import	Rural	Ag Dwlg	\$18,500	\$79,700	\$0	\$0	\$98,200
2018		Import	Rural	Ag Dwlg	\$18,000	\$78,100	\$0	\$0	\$96,100
2017		BofR	Rural	Ag Dwlg	\$16,600	\$74,400	\$0	\$0	\$91,000
2016	Imported 12-30-2016	Import			\$10,000	\$74,400	\$0	\$0	\$84,400
2015	VAI Import from file.	Import			\$10,000	\$74,400	\$0	\$0	\$84,400



Sketch 1 of 1



Photo 1 of 2 06/11/2024



Photo 2 of 2 06/28/2020

PDF+PIN **068+68-0000-13021-010**
Address 5225 148 AVE SE WATSON TOWNSHIP



SUBJECT
P/SF \$137.87

Base		
Land (SF)	62,726.40	\$48,400
Style	Split Foyer Frame	
Main SF	1,344	\$121,170
Addtns SF	264	\$18,550
Qtrs Over		
Porch SF	0	\$0
Garage SF	0	\$0
Bsmt/Attic	Full / None	\$25,190
Heat/AC	Yes / Yes	\$4,090
TLA	1,608	1,608
Yr/Age/Cond.	1980 / 46 / Fair	
Rms / Bedrms	10 / 4	
Bath Fixtures	2	\$6,800
Appliances	0	\$0
Bsmt Finish		\$22,250
Porches	0 SF	\$0
Decks/Patios	165 SF	\$3,465
Veneer	0 LF	\$0
Fireplace	1	\$0
Att. Garages	840 SF	\$26,480
Bsmt Stalls	0	\$0
Grade	4+10	\$95,758
Depr.	25%	-\$80,937
		-\$12,141
Bldg Extras	0	\$0
Det. Garages	0 SF	\$0
Yard Extras	0	\$0
Ag Buildings	1	\$16,400
Multi-Fam Adj		\$0
Map Factor	0.680	-\$73,838

Total (without rounding) \$221,637

	Appraised	B of R	St Equalized
Land	\$48,400	\$0	\$0
Dwelling	\$173,300	\$0	\$0
Impr.	\$0	\$0	\$0
Total	\$221,700	\$0	\$0

PDF+PIN **068+68-0500-00020-000**
Address 14607 50 ST SE WATSON TOWNSHIP



Rank 1 P/SF \$122.73

Cd/Rec W 21 1667084
Analysis info 07/21/2025 / 0.00% adj/mo
Sale Date/Amt 06/03/2022 \$203,000
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$203,000

Base			Difference
Land (SF)	34,848.00	\$28,000	\$20,400
Style	1 Story Frame		
Main SF	1,032	\$103,200	\$17,970
Addtns SF	364	\$24,870	-\$6,320
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	0	\$0	\$0
Bsmt/Attic	Full / 1/4 Fin.	\$37,700	-\$12,510
Heat/AC	Yes / Yes	\$3,960	\$130
TLA	1,654	1,396/258	
Yr/Age/Cond.	1955 / 71 / A NML		
Rms / Bedrms	6 / 3		
Bath Fixtures	3	\$8,900	-\$2,100
Appliances	0	\$0	\$0
Bsmt Finish		\$11,200	\$11,050
Porches	0 SF	\$0	\$0
Decks/Patios	0 SF	\$0	\$3,465
Veneer	0 LF	\$0	\$0
Fireplace	0	\$0	\$0
Att. Garages	416 SF	\$16,540	\$9,940
Bsmt Stalls	0	\$0	\$0
Grade	3-10	\$90,803	\$4,955
Depr.	20%	-\$59,435	-\$21,502
		\$0	-\$12,141
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	1	\$1,327	-\$1,327
Ag Buildings	0	\$0	\$16,400
Multi-Fam Adj		\$0	\$0
Map Factor	0.680	-\$76,501	\$2,238
Mkt Influence	0%		\$0

Total (without rounding) \$190,564
Net Adjustments \$30,648
Indicated Value \$233,648

	Appraised	B of R	State Equalized
Land	\$28,000	\$0	\$0
Dwelling	\$162,600	\$0	\$0
Impr.	\$0	\$0	\$0
Total	\$190,600	\$0	\$0

PDF+PIN **068+68-0600-00010-000**
Address 5259 148 AVE SE WATSON TOWNSHIP



Rank 3 P/SF \$189.19

Cd/Rec W 17 1669010
Analysis info 07/21/2025 / 0.00% adj/mo
Sale Date/Amt 06/27/2022 \$280,000
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$280,000

Base			Difference
Land (SF)	118,047.60	\$50,000	-\$1,600
Style	Split Foyer Frame		
Main SF	1,300	\$118,510	\$2,660
Addtns SF	180	\$12,180	\$6,370
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	0	\$0	\$0
Bsmt/Attic	Full / None	\$24,450	\$740
Heat/AC	Yes / Yes	\$3,790	\$300
TLA	1,480	1,480	
Yr/Age/Cond.	1981 / 45 / Good		
Rms / Bedrms	10 / 5		
Bath Fixtures	3	\$8,900	-\$2,100
Appliances	0	\$0	\$0
Bsmt Finish		\$32,468	-\$10,218
Porches	0 SF	\$0	\$0
Decks/Patios	0 SF	\$0	\$3,465
Veneer	0 LF	\$0	\$0
Fireplace	0	\$0	\$0
Att. Garages	624 SF	\$21,030	\$5,450
Bsmt Stalls	0	\$0	\$0
Grade	3-5	\$112,877	-\$17,119
Depr.	9%	-\$33,121	-\$47,816
		\$0	-\$12,141
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	0	\$0	\$0
Ag Buildings	0	\$0	\$16,400
Multi-Fam Adj		\$0	\$0
Map Factor	0.680	-\$96,347	\$22,509
Mkt Influence	0%		\$0

Total (without rounding) \$254,737
Net Adjustments -\$33,100
Indicated Value \$246,900

	Appraised	B of R	State Equalized
Land	\$50,000	\$0	\$0
Dwelling	\$204,700	\$0	\$0
Impr.	\$0	\$0	\$0
Total	\$254,700	\$0	\$0

PDF+PIN **068+68-0000-13021-010**
 Address 5225 148 AVE SE WATSON TOWNSHIP



SUBJECT
P/SF \$137.87

Base

Land (SF)	62,726.40	\$48,400
Style	Split Foyer Frame	
Main SF	1,344	\$121,170
Addtns SF	264	\$18,550
Qtrs Over		
Porch SF	0	\$0
Garage SF	0	\$0
Bsmt/Attic	Full / None	\$25,190
Heat/AC	Yes / Yes	\$4,090
TLA	1,608	1,608
Yr/Age/Cond.	1980 / 46 / Fair	
Rms / Bedrms	10 / 4	
Bath Fixtures	2	\$6,800
Appliances	0	\$0
Bsmt Finish		\$22,250
Porches	0 SF	\$0
Decks/Patios	165 SF	\$3,465
Veneer	0 LF	\$0
Fireplace	1	\$0
Att. Garages	840 SF	\$26,480
Bsmt Stalls	0	\$0
Grade	4+10	\$95,758
Depr.	25%	-\$80,937
		-\$12,141
Bldg Extras	0	\$0
Det. Garages	0 SF	\$0
Yard Extras	0	\$0
Ag Buildings	1	\$16,400
Multi-Fam Adj		\$0
Map Factor	0.680	-\$73,838

Total (without rounding) \$221,637

	Appraised	B of R	St Equalized
Land	\$48,400	\$0	\$0
Dwelling	\$173,300	\$0	\$0
Impr.	\$0	\$0	\$0
Total	\$221,700	\$0	\$0

PDF+PIN **045+45-0000-06653-020**
 Address 5078 144 AVE SE HIGHLAND TOWNSHIP



Rank 8

P/SF

\$134.70

Cd/Rec W 0 1667209
 Analysis info 07/21/2025 / 0.00% adj/mo
 Sale Date/Amt 06/06/2022 \$250,000
 Time Sale Adj 0 mo /Adj \$0 per mo \$0
 Adj Sale Amt \$250,000

Base

Difference

Land (SF)	249,163.20	\$66,500	-\$18,100
Style	1 Story Frame		
Main SF	768	\$89,160	\$32,010
Addtns SF	1,088	\$71,390	-\$52,840
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	0	\$0	\$0
Bsmt/Attic	3/4 / None	\$23,620	\$1,570
Heat/AC	Yes / No	\$0	\$4,090
TLA	1,856	1,856	
Yr/Age/Cond.	1976 / 50 / NML		
Rms / Bedrms	9 / 3		
Bath Fixtures	2	\$5,500	\$1,300
Appliances	0	\$0	\$0
Bsmt Finish		\$0	\$22,250
Porches	0 SF	\$0	\$0
Decks/Patios	192 SF	\$4,032	-\$567
Veneer	0 LF	\$0	\$0
Fireplace	0	\$0	\$0
Att. Garages	988 SF	\$30,020	-\$3,540
Bsmt Stalls	0	\$0	\$0
Grade	4+10	\$93,963	\$1,795
Depr.	17%	-\$53,154	-\$27,783
		\$0	-\$12,141
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	0	\$0	\$0
Ag Buildings	1	\$22,200	-\$5,800
Multi-Fam Adj		\$0	\$0
Map Factor	0.630	-\$97,882	\$24,038
Mkt Influence	0%		\$0

Total (without rounding) \$255,349
 Net Adjustments -\$33,718
 Indicated Value \$216,282

	Appraised	B of R	State Equalized
Land	\$66,500	\$0	\$0
Dwelling	\$188,900	\$0	\$0
Impr.	\$0	\$0	\$0
Total	\$255,400	\$0	\$0



Equalization Department

Telephone: 701-241-5616

Fax: 701-241-5728

assessor@casscountynd.gov

Howard & Olive Rasmusson

Parcel: 68-0000-13021-010

Address: 5225 148TH AVE SE

Value: \$221,700

Property Class: Residential

Requested Value: N/A

Summary:

Howard Rasmusson has requested a reduction in value for his home in Watson Township.

Review:

Mr. Rasmusson did not request a specific valuation, nor did he provide any documentation supporting a lower value.

Upon review, the County Assessor found that appellant's value increased from 2024 to 2025 as a result of the individual assessment completed by both the County Assessor and State Assessor during the appeal process in 2024. Changes noted during this process that would have resulted in an increase in value were not applied for the 2024 assessing year, to the benefit of the appellant. These changes were then applied for the 2025 assessing year, to ensure the property was assessed accurately and equitably.

It was also questioned whether the appellant's outbuilding should be considered ag-exempt. This issue was also reviewed in the previous year, and it was determined that arbitrarily reclassifying land as agricultural to allow an individual to meet an exemption is not an equitable practice for the remainder of the jurisdiction. Finally, it was questioned whether the appellant's taxable acreage was being calculated correctly. Review of the acreage in question confirms that the appellant is being taxed on 1.44 acres of residential land and 10.76 acres of agricultural land, to a total of 12.2 acres.

Conclusion:

In assessing year 2024, the State Assessor's recommendation of value was \$222,371. The appellant has made no changes to the property that would warrant a reduction in value from the previous year, and the true and full value as determined by the County Assessor for 2025 is still below the State's recommendation from the prior year - without regard for increases in market. This value is supported both by the sales and cost approaches to value.

Recommended Motion:

Retain the current value for this property.

Staff Report for 2024 State Board of Equalization

File No.: 2024-REPORT-CASS-RASMUSSEN

Prepared By: PROPERTY TAX DIVISION

County or City: CASS COUNTY

Appellant: HOWARD RASMUSSEN

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Mr. Howard Rasmusson is appealing the property value of \$203,500 on parcel number 68-0000-13021-010, located at 5225 148th Avenue SE Leonard, ND.

Analysis: The Cass County Board of Equalization approved a 2024 true and full value of \$203,500, of which \$155,100 is attributable to the improvements and \$48,400 is attributable to the land.

Property Tax Division staff completed an onsite inspection on Tuesday, August 20, 2024, with Mr. Howard Rasmusson present. Staff also visited with Cass County Director of Tax Equalization, Paul Fracassi, on Thursday, August 22, 2024.

The property is a 1980 single-family, split-level home located on 13 acres of land. Mr. Rasmusson's first concern is that his property tax statement shows 13.06 acres of land being taxed while his property record card shows 14.99 acres. During our visit with Mr. Fracassi, he explained the acreage confusion. The tax and CAMA software packages are two separate systems. The CAMA system rolls in all the acreage when parcels have both residential and agricultural land and it is then reduced on an agricultural land sheet, but the line item shows the full 14.99 acreage on the county property record cards. Mr. Rasmusson is only being taxed on the 13.06 acres.

Mr. Rasmusson's second concern is that his residential lot is currently assigned approximately one and a half acres of land. He would like that reduced to one acre to exclude the portion of land in which his machine shop is located on the southern portion of his parcel (highlighted below). Mr. Fracassi stated he cannot arbitrarily reduce Mr. Rasmusson's residential parcel to one acre without first completing a residential parcel study for the township to maintain fair and equitable treatment of all rural residential parcels.



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 median improvement value of the comparable properties is \$124.42 per square foot and \$0.38 per square foot for the land. Using these per square foot values and applying them to the subject property indicates an improvement value of \$191,114, a land value of \$23,731 for a total true and full value of \$214,845, which is higher than the county approved value of \$203,500.

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 improvement value of \$156,828 and land value of \$48,400 for a total true and full value of \$205,228, which is higher than the county approved true and full value of \$203,500.

Both the sales and cost approaches to value were weighted for an estimated improvement value of \$173,971, a land value of \$48,400, and a true and full value of \$222,371. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary: The Cass County Board of Equalization approved a 2024 true and full value of \$203,500 for the 13-acre parcel. The two approaches to value indicate a value of \$222,371, which is higher than the county approved value of \$203,500. 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 Review: No action required.