

Staff Report for 2025 State Board of Equalization

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

Prepared By: Property Tax Division

County or City: CITY OF NEW LEIPZIG

Appellant: MR. LYNN & MRS. AMIEE GRIFFIN

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: 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.

Analysis:

Summary of Findings:

Proposal for Board Review:



Appellant Information – State Board of Equalization

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

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: 411 1st Avenue SW
Township Name: New Leipzig
County: Grant
Parcel ID: 62101623
Legal Description: Blk 24 Lots 12-13 NL First Add

Appellant Contact Information:

Appellant Name: Lynn and Amiee Griffin
Address: PO Box 246, New Leipzig, ND 58562
Phone Number: 701-202-5929 or 701-426-7699
Email Address: griffinranch@hotmail.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 Township/City Equalization Meeting
☒ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

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

☒ Township/City ☒ County ☐ N/A

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

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

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

- ☐ Factual error, that is, a data collection or clerical error.
- ☐ Equity and uniformity claim of discriminatory level of assessment.
- ☒ Belief that the valuation is inaccurate.
- ☐ Exemption, classification, or assessment limitation.

Please attach or email (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.

NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

CITY OF NEW LEIPZIG

(Name of Twp/City/District)

Grant

(Name of County)

You are hereby notified, in accordance with North Dakota Century Code (N.D.C.C.) § 57-02-53 or § 57-14-08(4) that the true and full valuation has been increased by three thousand dollars or more and ten percent or more than the amount of the last assessment on property you own described as follows:

Parcel Number: 62101623

GRIFFIN, LYNN & AMIEE

211 5 AVE E
NEW LEIPZIG, ND 58562-0000

Sec , Twp , Rng , Blk , Lot
BLK 24 LOTS 12-13 NL FIRST ADD

	True & Full Value*
Current Year Assessment (2025)	\$77,700
Prior Year Assessment (2024)	\$3,400
Change in Assessment	\$74,300

Reason for increase in value: Revaluation

An increase in assessment may mean that your property taxes will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district.

Pursuant to N.D.C.C. § 57-02-53 or § 57-14-08(4), this notice is required and provided by:

☒ Assessor or Special Assessor ☐ Township or City Board of Equalization ☐ County Board of Equalization

Informal Hearing Schedule

ADDED A 1792 SQ. FT. METAL BUILDING

PROPERTY OWNER MUST APPEAL AT THE LOCAL EQUALIZATION BEFORE APPEAL AT COUNTY OR STATE. A REPRESENTATIVE CAN APPEAR ON BEHALF OF OWNER, IF OWNER HAS SIGNED A STATEMENT TO HAVE THEM APPEAR IN THEIR PLACE.

PARCEL AND VALUES WILL NOT BE UPDATED ON WEBSITE northdakotaassessors.com UNTIL VALUES ARE FINALIZED

Hearing Schedule

A property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

Name/Location	Date	Time
CITY OF NEW LEIPZIG Township/City Board of Equalization		
NEW LEIPZIG CITY HALL COUNCIL ROOM	4/8/2025	6:30 pm MT
Grant County Board of Equalization		
Grant County Courthouse	6/4/2025	1:00 pm MT
North Dakota State Board of Equalization		
State Capital, Brynhild Haugland Rm	8/12/2025	8:30 am CT

Assessment Official: Jackie Steinmetz

Mailing Address: PO Box 263

City, State, Zip: Carson, ND 58529

Phone: (701) 622-3311

* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2

Grant County

Board of County Commissioners

Alton Zenker, Chairman
AlRoy Hochhalter, Commissioner
Marty Meyer, Commissioner

Grant County Courthouse
P.O. Box 227
Carson ND 58529-0227

Sara Meier, Secretary
Auditor/ Treasurer
701-622-3275

TO: LYNN & AMIEE GRIFFIN
FROM: GRANT COUNTY BOARD OF EQUALIZATION
SARA MEIER, SECRETARY
DATE: July 2, 2025
REGARDING: 2025 County Board of Equalization appeal

On June 4th, 2025 the Grant County Board of Equalization heard appeals from property owners or parties of interest on property valued for the 2025 assessment year, to determine the action to be taken on the property value of the appeals, and to act upon the assessments across the county. Listed below is the action that was taken on the property of your appeal.

ACTION(S) BY BOARD OF EQUALIZATION

Parcel number 62101623: New construction of metal building. Tax director had original value of structure as \$74,300. City of New Leipzig Board of Equalization decreased the assessed value to \$50,000, but no reason for change was provided in the city minutes. Lynn & Amiee Griffin appeared to dispute the value of the structure as assessed by the tax director. Mr. Griffin presented actual cost documentation and stated he did the electrical work inside the structure. There is no floor or heat in the structure. Jackie Steinmetz, Tax Director prepared a new value of \$70,200, which accounts for the dirt floor. Mr. Griffin requested the value of \$50,000 on the structure. Commissioner Hochhalter stated he wasn't convinced \$50,000 was the entire cost of the structure, and moved to accept the value of \$70,200 as determined by the tax director. Motion seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

All changes and correction being considered, the residential value for the entire county requires an increase of at least three percent to be within the tolerance levels determined by the North Dakota State Board of Equalization. Motion made by Hochhalter and seconded by Meyer to increase all residential land values by 3%; and increase all residential structure values excluding the new construction, by 3%. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

All other changes to classification and valuation of residential, commercial and agricultural properties within the County of Grant are approved. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

If you are not satisfied with the actions of the Grant County Board of Equalization, and you have made adequate appeals to the local and county board(s) of equalization, you may appeal to the North Dakota State Board of Equalization, which will meet on August 12th, 2025 at 8:30 a.m. Central Time in the Brynhild Haugland Room of the State Capital Building, Bismarck. ND.

You may contact the Property Tax Division of the Office of State Tax Commissioner for further information about the State Board of Equalization meeting at 701-328-3127.

DAVID TERNES SALES & CONSTRUCTION INC.

3851 HWY 21
FLASHER, ND 58535
(701) 597-3370

PROPOSAL SUBMITTED TO Lynn Griffin		PHONE 202-5929	DATE 10-31-23
STREET		JOB NAME	
CITY, STATE and ZIP CODE New Leipzig, N.D. 58562		JOB LOCATION	
ARCHITECT none	DATE OF PLANS	JOB PHONE	

We Propose hereby to furnish material and labor — complete in accordance with specifications below, for the sum of:

Fourty Six Thousand Nine Hundred Fifty & 0/100 dollars (\$ **46,950.00**).

Payment to be made as follows:

20% downpayment then full payment upon completion

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from specifications below involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized
Signature

Note: This proposal may be
withdrawn by us if not accepted within _____ days.

We hereby submit specifications and estimates for:

32x56x16 polbuilding with the following specs;

Poleswill be 3-ply 2x8 laminate engineered poles on 8' center

Rafters will be engineered reg.flat bottom truss rafters on 4' center

Purlins on roof & sidewalls will be 2x4

There will be 2- rows of 2x6 treated around outside bottom

Steel on roof & sidewalls will be 29ga.99psi. colored steel fastened with screws

There will be 1-16wx14h insulated overhead steel door with opener in the center of each end wall, 2-walk doors & 6- wall lights.

Not included in our proposal; We figured no elec., plumbing, excavating, concrete, soffit system, gutters, finishing inside, engineer stamp, building permit or anything that is considered common maintenance. Site must level with a transit & 7' larger then building on every side. All underground pipes & wires must be marked. Elec. service should be within 200'.

Because of unstable markets price final price could change.

Downpayment can be made now but check won't be cased until after 1/1/24 & won't be put into our books until 1/1/24

Building will be put up next Yr. 2024

Paid Down 10/31/23

\$10,000.00

Check 12/7/23

Permit 496

Acceptance of Proposal The above prices, specifications

Permit 496

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: 10/31/23

Signature

Lynne H. Giffen

Signature

James H. Giffen

Electrical Supplies Used and Estimate of Cost:

8 – 110 Electrical Outlets	\$ 25
6 – Overhead Light Fixtures	\$125
2-Outdoor Light Fixtures	\$50
1-50 AMP Outlet	\$25
300 Feet 12/3 Wire	\$325
1-200 AMP Box	\$250
 TOTAL ELECTRICAL:	 \$800

I am unable to print a copy of cancelled check.

☒ Track your expenses...

- ☐ Clothing ☐ Food ☐ Transportation
☐ Credit Card ☐ Utilities ☐ Mortgage
☐ Entertainment ☐ Insurance ☐ Other:

☐ TAX-DEDUCTIBLE ITEM

11/1/23

1273

Alan Rivierius

One thousand five hundred + 100

BALANCE
FORWARD

THIS ITEM

1500.00

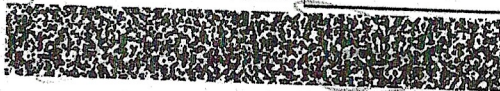
BALANCE

DEPOSIT

OTHER

BALANCE
FORWARD

Dirt Work/Shop Prod



For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

Unable to print copy of cancelled check.

GRIFFIN RENTALS, LLC
54 GRAPEVINE RD
JOLIET, MT 59041

CHECK HERE IF TAX
DEDUCTIBLE ITEM ()

626

93-128/929

12-15

BAL.
FOR'D

THIS ITEM

350.00

BALANCE

DEDUCTIONS/
DEPOSIT

BAL.
FOR'D

1ST SECURITY BANK
401 Main Street • Roundup, Montana 59072 • (406) 323-1100



NOT NEGOTIABLE

Unable to print copy of cancelled check.

GRIFFIN RENTALS, LLC
54 GRAPEVINE RD
JOLIET, MT 59041

CHECK HERE IF TAX
DEDUCTIBLE ITEM ()

632

93-128/929

11/15/23

BAL.
FOR'D

THIS ITEM

226.94

BALANCE

DEDUCTIONS/
DEPOSIT

BAL.
FOR'D

1ST SECURITY BANK
401 Main Street • Roundup, Montana 59072 • (406) 323-1100



NOT NEGOTIABLE

GLENN RIVINIUS TRUCKING

304 4TH AVE NW

PO BOX 102

ELGIN ND 58533-0102

Phone: (701) 584-3828 Cell: (701) 400-3828

Invoice

Date	Invoice #
7/31/2024	4850

Bill To:
LYNN GRIFFIN 211 5TH AVE SE NEW LEIPZIG ND 58562

Ship To:
STORAGE BUILDING

P.O. No.	Terms
	Due on receipt

Qty	Description	Price	Amount
	LOADED & DELIVERED (5) F600 TRUCK LOADS OF ZACHER GRAVEL FINES TO BUILDING SITE FROM ELGIN ZACHER STOCKPILE 7/24/24: (4) Loads at (7 yds each) delivered at 11:25, 1:20, 2:01, 3:05 7/31/24: (1) Load at (7 yds) delivered at 10:28		
35	LOADING: Yards Loaded	1.00	35.00T
2.5	HAULING: Hours - F600 Dump Truck	75.00	187.50T
35	MATERIAL: Yards of Zacher Gravel Fines	12.50	437.50T

Pd ck # 3162

THANK YOU for allowing us to be of service to you!!!

Sales Tax (7.0%) \$46.20

Total Due \$706.20