



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: Griffin, Lynn & Amy

Address: 211 5 Ave E, New Leipzig, ND 58562

Township Name (if applicable): City of New Leipzig

Parcel ID: 62101623

Legal Description: BLK 24 LOTS 12-13 NL FIRST ADD

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

City/County Official Contact Information:

Name: Jackie Steinmetz, Grant County Tax Equalization Director (assessor for the county)

Address: 106 2nd Ave NE, PO Box 263, Carson, ND 58529

Phone Number: 701-622-3311

Email Address: jsteinmetz@nd.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	County assessor sent a NOI to appellant 3/14/2025 for City Equalization Meeting
Choose One	At City Eq. appellant was notified he would need to appear at the 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: Yes

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.

Grant County Commissioner
2025 County Board of Equalization
Agenda
June 4, 2025

Order or meeting:

Call meeting to order 1:00 PM

Agenda approval

Opening Comments

Incorporated Cities:

City of Carson

City of Elgin

City of Leith

City of New Leipzig

Organized Townships

Elm (134-88)

Unincorporated Town of Heil

Freda (133-83)

Howe (130-89)

Lark (134-85)

Unincorporated Town of Lark

Leipzig (135-89)

Minnie (134-89)

Pretty Rock (131-89)

Raleigh (133-85)

Unincorporated Town of Raleigh

Rock (133-88)

Winona (130-87)

Unorganized townships

137-90

137-89

137-88

136-90

136-89

Red Rock Subdivision

Rocks & Hills Subdivisions

Schatz Subdivisions

Cabin Area 1

Cabin Area 2

Cabin Area 3

Cabin Area 4

Trailer Areas

136-88

136-87

136-86

136-85

135-90
135-88
135-87
135-86
135-85
134-90
134-87
134-86
133-90
133-89
133-87
133-86
133-84
132-90
132-89
132-88
132-87
132-86
132-85
132-83 & 84

Unincorporated Town of Shields

131-84
131-90
131-88
131-87
131-86
131-85
131-84
130-90
129 & 130-88
129 & 130-86
130-85

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

Vice Chairman Meyer called the June 4, 2025 meeting of the Grant County Board of Equalization to order at 1:04 p.m. Absent was Commissioner Zenker.

Commissioner Hochhalter moved to approve agenda, seconded by Vice Chairman Meyer. All present voting aye; agenda approved.

Opening comments made by Vice Chairman Meyer. The equalization meeting is to hear appeals by property owners on the valuation of their property, or if they have been so assigned, that party for which they are representing. Order of business starts with incorporated cities, moves on to organized townships, and when present, unincorporated cities within organized townships, and finishing with unorganized townships and subdivisions located therein. At the request of representatives, testimony will be taken from representatives present. Then each jurisdiction will be considered.

City of Carson

Parcel number 60001000: Garage was listed on incorrect parcel. Value added to this parcel, and removed from other. Increase of value of \$7500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60001100: Garage value moved to correct parcel. Value reduced \$7500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60007300: Reassessed underground tanks. Value reduction of \$6600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60014200: New construction, partial valuation for 2025 of \$215,600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60016500: New construction of garage. Value added of \$38,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60019500: Changed classification of and increased value of \$6100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60022900: New construction of deck added value of \$1700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027200: Replacement of deck added value of \$300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027500: Reappraised deck and value reduced by \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 60027900: New construction of garage and increased value of \$11,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

City of Elgin

Parcel number 61066300: Lot size reduced by property owned by other entity. Value reduced by \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61060800: Demolition of house. Exempt status of property owned by government entity. Value reduced by \$14,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61060900: Demolition of shed. Value reduction of \$300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61040400: Property owned by government entity and exempt from taxation. Question was tabled to determine the taxable status of the land. The County Board of Commissioners can act upon the exemption status at a regular meeting. Proposed value of exemption is \$37,000.

Parcel number 61050200: New construction of garage. Value added of \$7700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61041700: New construction of grain bin gazebo. Value increase of \$2900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61059700: Property owned by government entity and exempt from taxation. Value reduction of \$1300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61032000: New construction of shed value added of \$1400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61034400: Church property sold to individual and not exempt. Value added of \$32,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61073700: Government owned property sold to private entity, and not exempt. Added residential structure value of \$93,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61057700: Corrected residential structure value. A decrease of \$33,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61082500: New construction. Added tanks and containment area and increased value of \$199,300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

Parcel number 61080300: New construction of covered deck and increased value of \$1300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61033900: Reassessed metal building and increase value of \$31,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61070300: Replaced deck structure and change in value of \$500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61074400: Added shed and increased value of \$1100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61036100: New construction deck with roof and increase in value of \$5900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61073900: Replaced deck and increased value of \$1100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61038800: Replaced deck with cement slab and value reduced \$1600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 61049100: Value on partial construction added. Increase in value of \$39,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

City of Leith

Parcels numbered 63126301, 63127000, 63127300 had grain bins added by local board. Parcel 63126301 had been added in 2024, but the County Board of Equalization determined the grain bin qualified as agricultural exempt structure, and removed the value. Reva Weekes, City of Leith Auditor stated that a grain bin owned by her husband is assessed and taxed, so the City Board thought that all of them should be assessed. Auditor Meier said added the values of the grain bins may have an adverse effect on the tax base for the City of Leith if the grain bins were determined to be exempt, after the budgets and mill levies have been calculated. The budget for Leith is only about \$5000 per year. If the status is determined to be taxable by the Board of County Commissioner, the value of the grain bins can be added as omitted property after the action of the State Board of Equalization is complete.

City of New Leipzig

Parcel number 62101606: Lot purchased from city in 2024. Value increase of \$1300 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62111600: Lot purchased from city in 2024. Value increase of \$950 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

Parcel number 62111500: Lot purchased from city in 2024. Value increase of \$250 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62098201: Lot purchased from city in 2024. Value increase of \$1500 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62101600: Lot purchased from city in 2024. Value decrease of \$100 to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62101605: Lot purchased from city in 2024. Value decrease of \$100 to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62085401: Lot purchased from city in 2024. Value increase of \$700 added to prorated 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 62107800: New construction of breezeway added value of \$7900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

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.

Parcel number 62097700: Addition of a metal building, added value of \$32,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

ELM TWN 134-88

Parcel number 18462000: New construction of a metal building, added value of \$118,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

WINONA 130-87 - NO CHANGES

HOWE 130-89 - NO CHANGES

FREDA 133-83 - NO CHANGES

ROCK 133-88 - NO CHANGES

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

Commissioners:
Al Roy Hochhalter

Marty Meyer

LARK 134-85

Parcel number 21402001: Mobile home escaped taxation for 2023 and 2024. Will be added to mobile home taxation list, not the real property list. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

LEIPZIG 135-89

Parcel number 14566400: Residence changed from exempt to taxable with a value of \$43,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

MINNIE 134-89

Parcel number 17477500: Added value for outside stage of \$700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17478500: New construction of garage with a value of \$24,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17469010: New construction of a shop with a value of \$95,600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 17478100: Removed tanks from property for a value reduction of \$57,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

PRETTY ROCK

Parcel number 41134200: Revaluation of rural residence to account for location factor. Reduction of \$20,000 or 25% from the 2024 value. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RALEIGH 133-85

Parcel number 24313300: Added building value that was listed on incorrect parcel, and revalued hoop building. Total changes to commercial structure value on this parcel of \$72,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 24299800: Residence not exempt by rural residence exemption, and commercial structure value added. Residential value added of \$85,800 and commercial structure value of \$15,200 added. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 24317600: Value of commercial land reduced by \$30,300 by correction of taxable acreages. Value of commercial structures changed by a total of \$48,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

137-90

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

Commissioners:
Al Roy Hochhalter

Marty Meyer

Parcel number 03729500: Value of commercial structure increased for construction of metal building. Value increase of \$121,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

137-88

Parcel number 01710602: Increase in commercial structure value of \$60,800 for construction of metal building. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

136-89

Kingdom Investors – multiple parcels. No list of properties was presented to consider. Bill Schneider requested a reduction in value from \$4,041,000 to \$2,869,186. No supporting documentation was presented to the County Board of Equalization for such a reduction. Mr. Schneider stated that he thinks the method used by the State Tax Department in 2024 was flawed, and the value that was arrived at by his private appraiser is correct. Mr. Schneider stated there have not been any sales in the last year of property in Red Rock Resort.

Motion by Hochhalter and seconded by Meyer to deny appeal based on no supporting documentation, and rejection of the use of discounted cash flow as the method of valuation. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05658000: Corey Roth, owner appeared to appeal the valuation of the land and structure. He asked why the map factor for property around the lake is different from the subdivisions located near the lake. He requested a value reduction of both land and structure of \$71,400, or a combine value of land and structure of \$250,000. No supporting documentation was presented for the value reduction. Change in classification of land and structure from commercial to residential. Increase in structure value of \$76,200 for completion of constructions. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RED ROCK Subdivision

Parcel number 05658000: Change in classification of lot from commercial to residential. Value increase for residential structure completion of \$68,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

RED ROCK RESORT

Parcel number 05692400: Value added for one stall garage structure of \$23,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05694300: Removed old mobile home value. New mobile home will be assessed as a mobile home and not be listed as real property. Real property value reduction of \$33,500. Mobile home value estimated at \$142,400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05694800: Removed metal shed and added decks. Net value change of \$7,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Commissioners:
Al Roy Hochhalter

Alton Zenker, Chairman

Marty Meyer

Parcel number 05694900: Classification of land of \$51,600 and structure of \$13,700 changed from commercial to residential. Mobile home will be assessed as a mobile home and not be listed as real property. Mobile home value estimated at \$153,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05695800: Increase in residential structure value for shed of \$3600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05695900: Increase in residential structure value for deck of \$7400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05696600: Added commercial structure value for metal building of \$114,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05705400: Replaced mobile home and demolished deck. Residential value reduction of \$132,900. Land valuation of 39,000. Mobile home will be assessed as a mobile home and not be listed as real property. Mobile home value estimated at \$159,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05709600: Added a lean-to and cement pad for a commercial value increase of \$15,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05709800: Added roof over deck for and increase in residential structure value of \$4000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05710300: Demolished two gazebos for a value reduction of \$4,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05710800: Increased value of residential structure for addition and covered deck. Increase of \$17,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

ROCKS & HILLS

Parcel number 05683800: Construction completed on residential structure. Increase in value of \$8,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05684000: Change in classification from commercial to residential. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05684400: Increase in structure for addition of deck. Removed obsolescence factor. Increase in value of \$35,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Commissioners:
Al Roy Hochhalter

Alton Zenker, Chairman

Marty Meyer

Parcel number 05686400: Added a commercial structure valued at \$26,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05686500: Commercial structure complete. Increase in value of \$18,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Following parcels are owned by Raymond and Sandra Christensen. Mr. Christensen provided testimony to request a value reduction due to soil movement causing structural damage.

Parcel number 05682100: Reduction in value of \$800 for increased depreciation. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05682200: Reassessment of lots due to soil conditions, a reduction of \$12,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05682300: NO CHANGE. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05684201: NO CHANGE. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

SCHATZ 2ND Subdivision

Parcel number 05759900: Reclassification of lot and structure to residential, and addition of value for residential structure of \$95,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

CABIN AREA 1

Parcel number 05669900: Increase in value for addition of two stall garage valued at \$32,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05670600: Increase in value for addition of deck valued at \$6,300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05671000: Increase in value for addition of one stall garage valued at \$21,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

CABIN AREA 2

Parcel number 05673100: Increase in value for addition of deck valued at \$4,600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05674200: Decrease in value of \$14,700 for adjustment for no basement. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

CABIN AREA 3

Parcel number 05675800: Increased in value for addition of decks with a value of \$9,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

Parcel number 05676200: Increase in value for addition of deck area and roof with a value of \$4,400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05676500: Reassessment of deck area for an increase in value of \$600. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05677000: Change in structure components for basement and heating for a reduction in value of \$10,700. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05677400: Change in structure components for basement and style of structure from a two story to a one story with loft. Value reduction of \$12,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05677600: Correction to age and heat source for a reduction in value of \$3,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05679800: Increased value for addition of deck with a value of \$1,100. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05679900: Replaced deck and added roof for a net increase in value of \$5,000. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Parcel number 05680100: Increased value for addition of a deck and corrected the component for a walk out basement for a net value increase of \$4,300. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

CABIN AREA 4

Parcel number 05672200: Increase in value of \$900 for change of heating source from electric to fireplace. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

136-87 - Parcel number 07629005: Residential structure value added of \$395,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

135-90 - Parcel number 15585210: Reduction of residential value for farm residence exemption of \$129,800. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

135-90 - Parcel number 15589410: Increase in residential structure value for non-exempt farm residence. Value added of \$347,900. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman	Commissioners: Al Roy Hochhalter	Marty Meyer
------------------------	-------------------------------------	-------------

135-85 - Parcel number 10507700: Residential structure value added for new construction of \$233,500. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

135-85 - Parcel number 10503601: Residential structure value decreased because structure is farm exempt. Value decrease of \$81,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

135-85 - Parcel number 10511000: Residential structure value decreased because structure is farm exempt. Value decrease of \$192,400. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

134-87 - Parcel number 19438000: New residential construction value added of \$70,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

132-85 - Parcel number 35197100: Structure value removed and added to correct parcel. Value reduction of \$79,200. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

132-85 - Parcel number 35197700: Reduction of residential structure value of \$67,800 for farm residence exemption. Motion made by Hochhalter, and seconded by Meyer. Roll call vote - Hochhalter - aye, Meyer - aye. Motion carried.

137-90 - NO CHANGE

136-90 - NO CHANGE

TRAILER AREA 1 - NO CHANGE

TRAILER AREA SOUTHSIDE - NO CHANGE

136-88 - NO CHANGE

136-86 - NO CHANGE

136-85 - NO CHANGE

135-88 - NO CHANGE

135-87 - NO CHANGE

135-86 - NO CHANGE

134-90 - NO CHANGE

134-86 - NO CHANGE

133-90 - NO CHANGE

133-89 - NO CHANGE

133-87 - NO CHANGE

133-86 - NO CHANGE

133-84 - NO CHANGE

132-90 - NO CHANGE

132-89 - NO CHANGE

132-88 - NO CHANGE

132-87 - NO CHANGE

132-86 - NO CHANGE

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

Commissioners:
Al Roy Hochhalter

Marty Meyer

132-83&84 - NO CHANGE
131-84 - NO CHANGE
131-90 - NO CHANGE
131-88 - NO CHANGE
131-87 - NO CHANGE
131-86 - NO CHANGE
131-85 - NO CHANGE
131-84 - NO CHANGE
130-90 - NO CHANGE
129&130-88 - NO CHANGE
129&130-86 - NO CHANGE
130-85 - NO CHANGE

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.

Meeting was adjourned at 6:05 p.m.

X *Alton Zenker*

Alton Zenker, Chairman

X *Sara Meier*

Sara Meier, County Auditor

Marty L. Meyer Vice Chair

Marty L. Meyer

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

Commissioners:
Al Roy Hochhalter

Marty Meyer

PUBLIC PRESENT AT JUNE 4, 2025 COUNTY BOARD OF EQUALIZATION

Lynn & Amiee Griffin

Doyle Heupel

Joe Rohr

Reva Weekes

Bill Schneider

Corey Roth

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.

Grant County 2025 Organized Township & City Equalization Meetings

Each taxpayer has the right to appear before the appropriate board of review or equalization and petition for correction of the taxpayer's assessment. If you wish to appeal your property tax, Contact the Township Chairman, City Auditor, or Tax Equalization Director Jackie Steinmetz 622-3311.

The Organized Township & City Equalization meetings are as follows:

Tuesday April 1

Raleigh 1:00 pm MT @ Jerald Christensen's

Thursday April 3

Pretty Rock 1:00 pm MT @ Keith Payne's

City of Elgin 7:30 pm MT @ Elgin City Hall Council room

Monday April 7

Minnie 9:00 am MT Elgin City Council room

Elm 1:00 pm MT @ Ron Keller's

City of Carson 6:00 pm MT @ Carson City Council room

Tuesday April 8

Winona 10:30 am MT @ Owen Wells

Lark 1:00 pm MT @ Wes Fredrick's

City of New Leipzig 6:30 pm MT @ New Leipzig City Hall Council room

Wednesday April 9

Leipzig 1:00 pm MT @ Weed Building, Elgin

Thursday April 10

Rock 1:00 pm MT @ Saul Maier's

City of Leith 7:30 pm MT @ Leith City Hall

Monday April 14

Howe 1:00 pm MT @ Jay Moser's

Tuesday April 15

Freda 1:00 pm MT @ Delvin LaDuke's

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
Raleigh

The Board met at the office of the Township Clerk at 1 o'clock P.M. on April 1, 2025.

There were present

Jerald Christensen
William Riehl
Marvin Ruscheinsky
Tim + Judy Tishmack
Kevin Vandenburg
Jeff Vandenburg

Gina Riehl, Lila Christensen
Jackie Steinmetz, Sara Meier

Gina Riehl
Township Clerk

Jerald called meeting to order. All board members were in attendance and about listed guests. (No additions or corrections to minutes). Gina read last meeting's minutes. Marvin motioned to approve. Bill 2nd - all aye, motion carried.

Jackie spoke discussing township has 0 Homestead credits + 2 veteran credits. AG values - tolerance level is @ 98%, AG land values will stay the same this year. Marvin made motion to accept the AG values as presented, Bill - 2nd. All aye. motion carried. Discussed building permit letter from Jason Albert - planning + zoning director. Permits needed for adding to outside of house. Discussion on township issues from 2024. Dustin Franks road and fence concerns are the township's business. The road in question is not his road, it belongs to the township. His property concerns should be handled through township. Discussion on Tischmack property, house must be torn down to change zone. Jackie spoke with Jeff and Kevin Vandenburg concerning changing the zoning of and details to property where old elevator is located. She told of the proper channels to go through to change property classification. She gave examples of property classifications and taxing. There was more discussion on discrepancies on

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW

The Board met at the office of the Township Clerk at _____ o'clock ____ M. on _____, _____.

There were present

Township Clerk

railroad land acreage with Tom + Judy Tischmak + Vandenburegs.
Jackie presented the report on Changes in True and Full Value. Discussion
on values Vanguard implemented and concern if those amounts are
fair or appropriate for our area or for certain structures as the closed
elevator which is more of a liability now, than an asset.

Marvin motioned to approve/accept parcels #24313300 Prairie
Central; #24299800- Kyle Christensen. Tischmak parcel is being worked on.

Bill 2nd. All aye. Motion carried.

Township Board discussion on decreasing the value of ^{cribbed} elevators
alone by 50%. Bill Riehl motioned to approve, Marvin 2nd. All
aye. Motion carried.

Property owners need to contact Jackie Steinmetz with questions
on their parcels. It is not her place to reach out for contact. She
may be contacted by phone 781-622-3311 or jsteinmetz@nd.gov.

Any assessment book changes need to bring paperwork to office
tomorrow to be addressed or within the next few days. Changes ~~may~~ may
not go into effect this year.

Bill Riehl motioned to adjourn the meeting, Marvin 2nd. All
aye. Motion carried. Meeting adjourned.

**PRETTY ROCK TOWNSHIP
EQUALIZATION MEETING MINUTES
April 3, 2025**

The Pretty Rock Township Board met in Regular Session at 1:00PM on Tuesday, April 3, 2025, at the home of Keith and Gloria Payne.

The 2025 Tax Equalization Meeting was called to order by Chairman Keith Payne with the following in attendance: Keith Payne, Gloria Payne, Joe Rohr, Doyle Heupel, Julie Heupel, Julie Goeres, and Grant County Tax Director, Jackie Steinmetz. A quorum was present.

A motion was made by Doyle and seconded by Joe to approve the Minutes of the April 16, 2024; meeting as read.

BUSINESS ITEMS:

1. Joe Rohr presented an appeal for the assessment of Parcel 41134200 dwelling value of \$86,500.
 - a. Discussion held.
 - b. Keith reported that no response was received by the Township from the previous year's appeal request letter. Jackie will talk to Commissioners about providing a rationale for their decision.
 - c. Jackie stated Joe will need to appear at the County Equalization meeting, to appeal and defend the house valuation.
 - d. **A motion was made by Doyle and second by Keith to accept the appeal by Joe Rohr of his property as presented. Joe Rohr abstained from the vote. Motion approved.**
 - e. Julie requested a meeting later to discuss the format of the appeal letter.
2. Jackie reported there are no Homestead credits and one Veteran credit in Pretty Rock Township.
3. Jackie reported there is no change to 2025 agriculture lands overall average price as Grant County is within 98% tolerance levels. Discussion held.
 - a. **A motion was made by Joe, seconded by Doyle to accept the 2025 agriculture land values as presented. Motion approved.**
4. Jackie reported there are no changes to the 2025 Change in True and Full Value report in Pretty Rock Township. Discussion held.
 - a. **A motion was made by Doyle, seconded by Joe to approve the Change in True and Full Value report for Pretty Rock Township for 2/1/2024 to 2/1/2025. Motion approved.**
5. Jackie presented the 2025 Pretty Rock Township Assessment Book. Questions asked about incorrect addresses. Address questions on the Assessment Book need to be sent to the Auditor. Jackie asked about parcel 41133200-Jeanette Brodehl as they had not returned their paperwork. Jeanette Brodehl passed away in December 2024. The Board is not aware of anyone living there. Jackie will mark the house as vacant.
6. Jackie presented information on Soil Types conversion progress.

No further business discussed.

ADJOURNMENT: Meeting adjourned at 2:18pm.

Julie Goeres, Clerk

Proceedings
Of
City of Elgin Board of Review

The Board met at the Elgin City Council Board room at 7:30 p.m. on April 3, 2025.

Public Present: Wayne Iszler, Luann Dart, Mike Schmid, Sara Meier, Anthony Moore, Marie Klein and County Tax Director: Jackie Steinmetz

Council Present: Mayor Ron Bartz, Brian Richardson, Ron Fischer, Brianna Ricks, Robert Mead, Kristian Roth, Leslie Bartz and Reva Weekes, City Auditor/Clerk.

Mayor Bartz called the meeting to order at 7:30 p.m.

Last year's tax minutes were reviewed and had been approved at the May 2, 2024 regular city council meeting.

Meeting turned over to Tax Director/Assessor Jackie Steinmetz.

Discussion was held regarding the building permits submitted in 2024.

Moved by L. Bartz second by Roth to approve the True and Full sheet as presented all present aye motion carried.

Steinmetz informed the council that 49 Homestead credits were returned and 13 were not returned. 11 Veteran's credits were returned.

AG values per acre sheet were discussed. Tolerance level is at 98%, AG Land values will stay the same this year. Moved by Ricks second by Richardson to accept the AG values as presented.

Steinmetz reminded the City Council that property owners need to contact me about questions on their parcels for assessments.

Meeting was turned back over to the Mayor Bartz.

County Tax Equalization meeting is scheduled for June 4th at the Grant Co. Courthouse.

Tax Equalization meeting was adjourned at 7:33.

Ronald Bartz, Mayor

Reva Weekes, City Auditor

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
Minnie

The Board met at the office of the Township Clerk at 9 o'clock A.M. on April 7, 2025.

There were present

Kevin Roth (chair)
William Wutzke (supervisor)
~~Annette Roth~~

Jackie Steinmetz

Annette Roth
Township Clerk

9:05 Kevin called mtg to order. 2024 mtg minutes read. The clerk noted that Allen was missed in the minutes as "present." Jackie stated to note it here was sufficient. Kevin moved Bill 2nd to approve minutes as amended. MC. *

Mtg turned over to Jackie. Discussion/explanation of Veterans/home credits. Explanation of ag values/land values. (98%)

Wm mud, Kevin 2nd to keep values same as last year. MC. *

Discussion on the 3 parcels on the True and Full Value form. Owners of parcels with questions on their property need to contact Jackie. We have phone # to direct them.

Questions — Veryl Roth isn't listed as retired farmer. Kevin said that he helped her fill paperwork. Jackie will check her files.

Wm mud, Kevin 2nd to accept ^{true} full value. MC. *

Kevin commented on values that Vanguard set. Jackie explained how the program on computers works. ~~There~~ Questions can always be brought up to Tax Director at the Courthouse.

Discussion on soils and land values; soil committee possibility; web soils survey website. 1

Jackie brought up liberty Dirtwork parcel. Tanks were sold and removed so that will change value ^{by decreasing} in the future. Kevin mud to add the change to the True & Full Value sheet. Wm 2nd. MC. *

Kevin moved to adjourn. Wm 2nd. Mtg adjourned.

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
E/M

The Board met at the office of the Township Clerk at 1:00 clock P.M. on April 7, 2025

There were present

Perry Linck
Ronnie Keller
~~Ronnie Keller~~

Josh Rivinius?
Jacie Stingtz

Ronald Haas
Township Clerk

Meeting Called To Order by
Chairman Perry Linck. ~~Minnets~~ Read
and approved Perry Moved Accept Minnets
Ronnie Keller second

Agenda will remain the same
Ronnie Keller moved to accept second
by Perry Linck

Change to True Nagle Building will Tax
more in 2026. Ronnie Keller moved to
approve change in True & full sheet Perry
Linck second Motion carried.

Perry Linck Meeting Adjourned Ronnie Keller
second

City of Carson Equalization Meeting
April 7, 2025

Present: Mayor Dawn Hanson, Patrick Diehl, Tony Zenker, Pete Reis, Bailey Stewart.

Also present: TJ Osterbauer, and Jackie Steinmetz

Motion made by Patrick Diehl to approve April 1, 2024 meeting minutes. Seconded by Tony Zenker – all council members voting “aye” and motion carried.

Requested by Jackie Steinmetz to put numbers on the building permits and TJ will start doing that to keep track of how many we have given out for the year.

Motion was made by Tony Zenker to approve the values as given by Jackie Steinmetz. Seconded by Patrick Diehl – all council members voting “aye” and motion carried.

If there are questions about Veterans Credits, they can call Jackie Steinmetz at 701-622-3311 or jsteinmetz@nd.gov.

Ag lands stay the same as last year. Motion made by Bailey Stewart, seconded by Tony Zenker – all council members voting “aye” and motion carried.

Send copies via email to the council members of the assessment document.

Patrick Diehl made a motion to adjourn the meeting, seconded by Bailey Stewart – all council members voting “aye” and motion carried.

Typed by City of Carson Auditor

A handwritten signature in black ink that reads "Theresa Osterbauer". The signature is written in a cursive style with a large, looped "O" in "Osterbauer".

Theresa Osterbauer

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
Winona

The Board met at the office of the Township Clerk at 10:30 clock A.M. on April 8, 2025

There were present

Owen Wells
Melanie Wells
Scott Katus

Daniel Paul
Jackie Steinmetz

Melanie Wells
Township Clerk

Owen called meeting to order. Scott made motion to dispense with the readings of minutes & treasurer's report. Daniel second. No homestead or veterans credits.

Owen made motion to accept Ag values. all in favor. Land owners reviewed their parcel sheets. Scott made motion to accept assessments. Daniel second.

Owen asked for a motion to adjourn. Daniel second.

Submitted by
Melanie Wells
Treas. & Clerk

**PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW**
Lark Township

The Board met at the office of the Township Clerk at 1 o'clock P.M. on Tues April 8, 2025.
MT

There were present

Larry Vetter, Chair
Myron Miller
Gene Miller

Jackie Steinmetz, tax director

Wesley Frederick, Clerk
Township Clerk

Chair Vetter called Meeting to Order.

Quorum Present

Minutes from 2024 Board of Review read and approved as presented

Motion: Miller, Second: Vetter Approved

Tax Director Steinmetz Reporting Following

Homestead Credits: 1

Veterans Credits: 0

Motion to accept Ag Values Tolerance level at 98% & Ag land values remain

Motion: Miller, Second: Vetter Approved

unchanged

- Ag value per acre sheet accompanying minutes

Grant County Soils Committee discussed, countywide volunteers make up this.

Change ~~in~~ Full & True Sheet reviewed - change M. Michelson to Commercial (income
Motion: Vetter Second: Miller Approved ^{\$187,700})

Motion to Adjourn.

Motion: Miller, Second: Vetter; Approved

April 8th, 2025
Tax Equalization meeting

The New Leipzig City council met at the office of the city clerk at 6:30pm on Tuesday April 8th, 2025 for the annual tax equalization meeting. Members present: Ryan Roth, McKiley Wilber. Guests present: Jackie Steinmetz and Lynn Griffin. The meeting was called to order by Mayor Kelly Roth.

Previous minutes from the tax equalization meeting on April 1st, 2024 were approved on May 6th, 2024 by Sprenger and seconded by Pastian. Motion was carried.

Motion by Roth to accept the AG values as presented, second by Wilber. Motion carried.

Motion by Roth to change the value of parcel 62101623 Lynn and Aimee Griffin to \$50,000 instead of \$74,300, second by Wilber. Motion carried.

Motion by Wilber to accept the change in true and full sheet with exception of above noted motion change, second by Roth. Motion carried.

Motion by Wilber to adjourn, second by Roth. Motion carried.

**Leipzig Township Tax Equalization Meeting
April 9, 2025 1:00 mt @ Grant County Weed Meeting**

In Attendance: Merlin Leithold, Dave Sprenger, Amanda Petrick, Tim Sprenger, Steve Sprenger, and Jackie Steinmetz, Tax Assessor.

Meeting called to order by Merlin Leithold.

Purpose: Tax Equalization

Quorum is established.

Minutes from 2024 Tax Equalization Meeting read. Tim motioned to approve, Dave second, MC.

Meeting turned over to Jackie Steinmetz.

Homestead credits of eleven for our township.

Veterans credits of zero for our township.

We did not get a hand out on soils this year. It is not accurate. 98% is our tolerance level. There is no change percentage of value for the ag land. Amount per acre is \$367.29. Dave motioned to accept the 98% tolerance. Tim seconded. MC.

Only change to true and full is the house currently occupied by Colleen Vetter. Justin Vetter has a contract for deed on this property. Apparently the house was on the tax roll in 2016. Metal building is exempt for farm. The house will be entered onto the tax roll.

Discussion had on how the program works for the categories of taxes.

Motion made to accept the true and full value by Tim. Seconded by Dave. MC.

Any questions about property, have the owners contact Jackie.

2025 Assessment book presented.

Farm Exempt – Retired, Beginning, Surviving, and Vacant are ok.

Active – Tim and Courtney Sprenger – Tim turned in

Farm Laborer – Dave and Kelsey Sprenger – Dave needs to turn in W-2 or 1099-NEC

Jackie turned over the meeting back to Merlin.

Motion to adjourn by Steve, Dave seconded. MC

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
Rock

The Board met at the office of the Township Clerk at 1 o'clock P.M. on April 10, 2025.

There were present

Saul Maier
Dennis Rivinius
Sheri Maier
Larry Ulrich via phone

Travis Bafteseth
Jackie Steinmetz

Township Clerk

Saul called meeting to order. Saul read minutes from meeting last year. Motion to approve minutes by Larry. Second by Travis. Motion carried. ag land values to stay same. Motion to accept ag land values at 98%, by Travis. Second by Dennis. Motion carried. No changes in our township. Motion to accept True & Full sheet, by Travis. Second by Travis. Motion carried. State wants copies of minutes. Motion to adjourn by Larry. Second by Travis. Motion adjourned.

April 10, 2025

Meeting Minutes – Tax Equalization Meeting

City of Leith

Meeting was called to order on the 10th of April 2025 at 7:30 PM by Mayor Ryan Schock.

In Attendance: Ryan Schock, Mike Bencz, Kyle Billiot, Jackie Steinmetz, Reva Weekes

Absent: None

Public: None

It was noted that the 2024 Tax Equalization meeting minutes were approved on 5.23.2024.

Meeting turned over to Tax Director/Assessor Jackie Steinmetz. Leith had zero Homestead Credits and 2 Veteran's Credit.

AG values and True & Full Value sheets were reviewed. Tolerance is at 98%. AG values will stay the same this year. No changes to the True & Full Value sheets. Moved by Bencz second by Billiot to approve AG values and True & Full Value Sheets as presented, all present aye motion carried.

Council was reminded that property owners need to contact Jackie at the Tax Directors office to discuss questions on their parcels.

Discussion was held on the elevator and grains bins within city limits. Moved by Billiot second by Bencz to approve the following value increases: Saul Maier bins at 139,400; Mark Koenig bins at 123,800; K & K Land bins at \$20,000.

Moved by Billiot second by Bencz to adjourn at 8:03 p.m., all present aye motion carried.

Mayor _____
Ryan Schock

City Auditor _____
Reva Weekes

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW
Howe

The Board met at the office of the Township Clerk at 1 o'clock P.M. on April 14th, 2024.

There were present

Jim Maier
Patsy Maier
Jay Moser

Jaden Moser
via Phone: Jackie Steinmetz

Samantha Moser
Township Clerk

Jay Moser made motion to begin the meeting at 1:00pm.
at Jay and Holly residence. Previous meeting minutes
were read. Jim made motion to accept and Jaden
second the motion. Meeting was turned over to Jackie;
she states there are no homestead credits and no
veterans credits in our township. Our ag values tolerance
level is at 98% and the ag land values will stay the same
this year. Jaden made motion to accept ag values
as presented and Jim second the ~~the~~ motion. There
are zero changes in the true and full sheet. Jim made
motion to accept and Jaden second the motion. Jaden
made motion to adjourn and Jim second the motion.
Meeting adjourn at 1:10pm.

PROCEEDINGS
OF
TOWNSHIP BOARD OF REVIEW

Freda Township Equalization Meeting

The Board met at the office of the Township Clerk at 2:06 o'clock P.M. on April 15th, 2025.

There were present

Delvin LaDuke, Chairman
Leonard Gerhardt, Supervisor
Preston LaDuke, Treasurer

Ann LaDuke, Clerk
Larry Chadwick, Supervisor
Jackie Steinmetz

Ann LaDuke
Township Clerk

The Freda Township Equalization meeting was held at the Delvin LaDuke residence. The meeting was called to order by Chairman LaDuke @ 2:06. Everyone board member was present. Ann LaDuke read the minutes from our last meeting. Motion to accept meeting minutes; Leonard made motion to approve the minutes; Preston seconded.

Meeting was turned over to Jackie Steinmetz, the tax assessor. Homestead Credits was (1) one. There are no Veteran Credits.

Ag. Values - the tolerance level is at 98%; Ag. Land values will stay the same this year. Motion to accept the Ag values as presented. Preston made motion to accept. Leonard seconded.

Agricultural value per acre is \$371.63

No changes in True and Full Value land. Motion to accept was made by Larry and Preston seconded.

Jackie gave us her number (701) 622-3311 and email ^{address} jsteinmetz@nd.gov that property owners can contact her about questions on their parcels. With no other business. Chairman LaDuke adjourned the meeting @ 4:00

7054 66TH ST SW,

Deed: **ZIMMERMAN, BRADLEY & DANA**

Map Area: 134-89 MN AG LAND

Checks/Tags:

Contract:

Route: 908-001-03A

Lister/Date: RF, 06/22/2022

CID#:

Tax Dist: 134-89 Elgin/NL Sch Elgin Fi

File Review/Date: JLH, 10/09/2022

DBA:

Plat Page:

Entry Status: Info From Owner

MLS:

Subdiv: [NONE]

Rural / Ag Dwelling

Legal: 05-134-089 LOT 3

Land															
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
Ag Land							36.580								
Grand Total						1,593,424.80	36.580								

	Street	Utilities	Zoning	Land Use
Ag Land	None	None	Not Applicable	Not Applicable

Sales				Building Permits					Values				
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
11/03/2020	\$1	D003	144010	10/12/2021		R	\$160,000	New Bldg	Land	\$21,900	\$21,900	\$0	\$21,900
									Dwlg	\$149,000	\$153,800	\$0	\$149,300
									Impr	\$95,600	\$95,600	\$0	
									Total	\$266,500	\$271,300	\$0	\$171,200

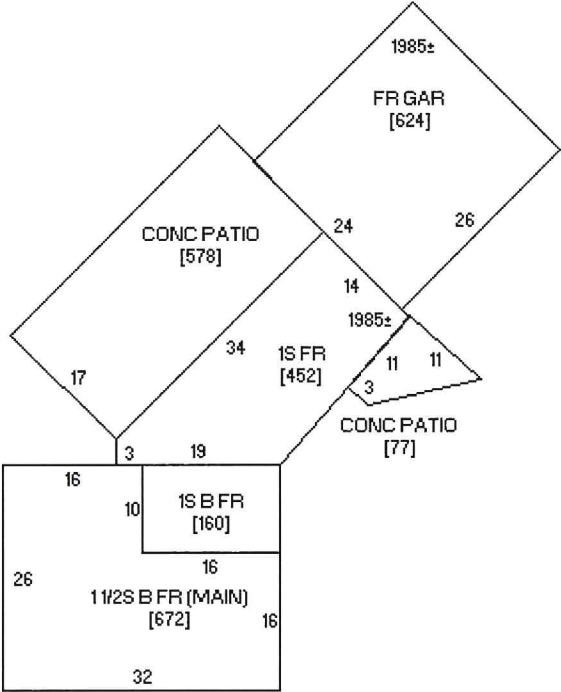
[illegible]

Bldg / Addn		Description	Units			Year							
		101 — Single-Family / Owner Occupied											
		1 1/2 Story Frame	672										
		Base Heat: HW - Radiant											
		Deck #1: Concrete Patio	578 SF										
		Deck #2: Concrete Patio	77 SF										
		Plumbing	2										
		B.I. Appliances	2										
	Gar	Att Frame	624 SF			1985							
		Int Finish: HTing (suspended or FHA)	624 SF										
1 of 2	Adtn	1 Story Frame	160 SF			1985							
		Basement area	160 SF										
2 of 2	Adtn	1 Story Frame	452 SF			1906							

Precomputed Structure		Verticals						Plumbing		
Occ. Code	808	Fig & Fdtn						Sink-Service (Fiberglass)	B	Ext
Occ. Descr.	Detached Structure	Exterior wall								1
		Interior wall								
		Pilasters								
		Wall facing								
Year Built	2023	Windows	Incl. w/ Base	1						
EFF Age/Yr	1/ 2023	Fronts/Doors	Incl. w/ Base							
Condition	NML	Horizontals						Adjustments		
		Basement						Heating (Unit Type)	2,400	AVG
		Roof						Insulation - roll	2,400	AVG
		Ceiling								
Description	SHOP	Struct. Floor	Concrete 4"	1						
		Floor Cover								
Width	48	Partitions								
Ht	14	Framing								
Base	3,840	HVAC								
Basement	0	Electrical	Incl. w/ Base	1						
GBA	3840	Sprinkler								

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$21,900	\$149,300	\$0	\$0	\$171,200
2023		Appr	Rural	Ag Dwlg	\$22,000	\$149,300	\$0	\$0	\$171,300
2022	VAI Import from 2022 file	Import			\$22,000	\$113,300	\$0	\$0	\$135,300



Sketch 1 of 1



2016 11 19

PDF+PIN: 005+05696600

Grant County

WORKING

Wed, 7/30/2025, 10:57 AM Page 1

5481 SUMMER AVE,

Deed: KINGDOM INVESTORS LLC (RED ROCK RESORT)

Map Area: RED ROCK RESORT

Checks/Tags:

Contract:

Route: 903-006-080

Lister/Date: JOM, 06/25/2022

CID#:

Tax Dist: 136-89 Glen Ullin Sch Glen U

Review/Date: RK, 10/06/2022

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: [NONE]

Rural / Commercial

Legal: 6-136-089 BLOCK 5 LOT 2 RED ROCK SUBDIVISION

Land																
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres									
FF Main	147.00	147.00	110.00	110.00	0.00											
Sub Total						16,170.00	0.371									
Grand Total						16,170.00	0.371									
Street			Utilities			Zoning			Land Use							
FF Main	Gravel				Septic / Well			Not Applicable				Not Applicable				
Sales				Building Permits					Values							
Date	\$ Amount	NUTC	Recording		Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R		St. Equalized	Pr Yr: 2024	
										Land	\$43,100	\$39,300		\$0	\$39,277	
										Dwlg		\$0		\$0		
										Impr	\$114,000	\$114,000		\$0		
										Total	\$157,100	\$153,300		\$0	\$39,277	

Precomputed Structure		Verticals						Plumbing		
								B	Ext	
Occ. Code	713	Fig & Fdtn								
Occ. Descr.	Shop	Exterior wall								
		Interior wall								
		Pilasters								
		Wall facing								
		Windows								
		Fronts/Doors								
Year Built	2016									
EFF Age/Yr	8/ 2016									
Condition	NML									
Description										
Style	Frame - Wood									
Stories	1									
1st Flr Wall Ht	14									
Base	1,280									
Basement	0									
1st Flr Inset Adj	0									
GBA	1280									

Horizontal		
Basement		
Roof		
Ceiling		
Struct. Floor		
Floor Cover		
Partitions		
Framing		
HVAC		
Electrical		
Sprinkler		

Adjustments		
Heat - none	1,280	AVG
Floor - no concrete (4"	1,280	AVG

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$39,277	\$0	\$0	\$0	\$39,277
2023		Appr	Rural	Comm	\$43,100	\$0	\$0	\$0	\$43,100
2022	VAI Import from 2022 file	Import			\$10,600	\$0	\$0	\$0	\$10,600
2021	VAI Import from 2021 file.	Import			\$10,600	\$0	\$0	\$0	\$10,600
2020	VAI Import from 2020 file	Import			\$4,900	\$0	\$0	\$0	\$4,900
2019	VAI Import from 2019 file.	Import			\$2,900	\$0	\$0	\$0	\$2,900
2018	VAI Import from file	Import			\$0	\$0	\$0	\$0	\$0



0003 16

Rural / Ag Land
Legal: 13-134-086 NE

Deed: R & C THOMPSON FAMILY, LLLP
Contract:
CID#:
DBA:
MLS:

Map Area: 134-86 AG LAND
Route: 000-000-000
Tax Dist: 134-86 Carson Sch Carson Fi
Plat Page:
Subdiv: [NONE]

Checks/Tags:
Lister/Date:
Review/Date:
Entry Status:

Land													
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres						
Ag Land							160.000						
Grand Total						6,969,600.00	160.000						

Street	Utilities	Zoning	Land Use
Ag Land	None	None	Not Applicable

Sales			Building Permits					Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
12/07/2015		D000							Land	\$89,200	\$89,200	\$0	\$89,200
									Dwlg		\$0	\$0	
									Impr	\$54,400	\$54,400	\$0	\$54,400
									Total	\$143,600	\$143,600	\$0	\$143,600

Precomputed Structure			Verticals							Plumbing			B	Ext
Occ. Code	701		Ftg & Fdtn											
Occ. Descr.	Warehouse (Storage)		Exterior wall											
			Interior wall											
			Pilasters											
			Wall facing											
			Windows											
Year Built	2023		Fronts/Doors											
EFF Age/Yr	1/ 2023													
Condition	NML													
Description			Horizontals											
			Basement											
			Roof											
			Ceiling											
			Struct. Floor											
			Floor Cover											
			Partitions											
			Framing											
			HVAC											
			Electrical											
Style	Frame - Wood		Sprinkler											
Stories	1													
1st Flr Wall Ht	16													
Base	960													
Basement	0													
1st Flr Inset Adj	0													
GBA	960													
© 1995-2025 Vanguard Appraisals, Inc. (rev. 27.0.55.5474)														

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$89,200	\$0	\$54,400	\$0	\$143,600
2023		BofR	Rural	Ag Land	\$89,600	\$0	\$0	\$0	\$89,600
2022	VAI Import from 2022 file	Import			\$89,600	\$0	\$0	\$0	\$89,600
2021	VAI Import from 2021 file.	Import			\$90,800	\$0	\$0	\$0	\$90,800
2020	VAI Import from 2020 file	Import			\$88,600	\$0	\$0	\$0	\$88,600
2019	VAI Import from 2019 file.	Import			\$84,900	\$0	\$0	\$0	\$84,900
2018	VAI Import from file	Import			\$83,100	\$0	\$0	\$0	\$83,100
2017	VAI Import from file	Import			\$82,300	\$0	\$0	\$0	\$82,300
2011		Import	Rural	Ag Land	\$40,600	\$0	\$0	\$0	\$40,600
2010		Import	Rural	Ag Land	\$37,500	\$0	\$0	\$0	\$37,500
2009		Import	Rural	Ag Land	\$33,900	\$0	\$0	\$0	\$33,900
2008		Import	Rural	Ag Land	\$32,300	\$0	\$0	\$0	\$32,300
2007		Import	Rural	Ag Land	\$34,700	\$0	\$0	\$0	\$34,700
2006		Import	Rural	Ag Land	\$34,100	\$0	\$0	\$0	\$34,100
2005		Import	Rural	Ag Land	\$31,500	\$0	\$0	\$0	\$31,500
2004		Import	Rural	Ag Land	\$28,200	\$0	\$0	\$0	\$28,200
2003		Import	Rural	Ag Land	\$29,100	\$0	\$0	\$0	\$29,100



Sketch 1 of 1



1ST AVE W, NEW LEIPZIG

Deed: GRIFFIN, LYNN & AMIEE

Map Area: CTY OF NL RES

Checks/Tags:

Contract:

Route: 002-005-060

Lister/Date: RF, 06/20/2022

CID#:

Tax Dist: NONE

Review/Date: JLH, 10/08/2022

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: [NONE]

Urban / Commercial

Legal: BLK 24 LOTS 12-13 NL FIRST ADD

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres									
FF Main	100.00	100.00	140.00	140.00	0.00											
Sub Total						14,000.00	0.321									
Grand Total						14,000.00	0.321									

Street

Utilities

Zoning

Land Use

FF Main	Paved	City	Not Applicable	Not Applicable
---------	-------	------	----------------	----------------

Sales

Building Permits

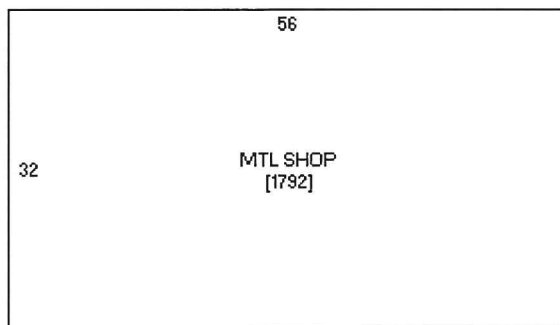
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
07/28/2022	\$200	D008	145475						Land	\$3,400	\$3,400	\$0	\$3,400
12/13/2011	\$700	D002							Dwlg		\$0	\$0	
									Impr	\$70,200	\$70,200	\$0	
									Total	\$73,600	\$73,600	\$0	\$3,400

Precomputed Structure		Verticals						Plumbing		
								B	Ext	
Occ. Code	713	Ftg & Fdtn								
Occ. Descr.	Shop	Exterior wall								
		Interior wall								
		Pilasters								
		Wall facing								
		Windows								
Year Built	2024	Fronts/Doors	Incl. w/ Base							
EFF Age/Yr	1/ 2024									
Condition	NML	Horizontals								
		Basement								
		Roof								
		Ceiling								
Description		Struct. Floor								
		Floor Cover								
Style	Frame - Wood	Partitions								
Stories	1	Framing								
1st Flr Wall Ht	16	HVAC								
Base	1,792	Electrical	Incl. w/ Base	1						
Basement	0	Sprinkler								
1st Flr Inset Adj	0									
GBA	1792									
		Adjustments								
		Heat - none		1,792		Low				
		Floor - no concrete (4"		1,792		Low				

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$3,400	\$0	\$0	\$0	\$3,400
2023		Appr	Urban	Comm	\$3,400	\$0	\$0	\$0	\$3,400
2022	VAI Import from 2022 file	Import			\$1,900	\$0	\$0	\$0	\$1,900
2021	VAI Import from 2021 file.	Import			\$1,900	\$0	\$0	\$0	\$1,900
2020	VAI Import from 2020 file	Import			\$1,900	\$0	\$0	\$0	\$1,900
2019	VAI Import from 2019 file.	Import			\$1,900	\$0	\$0	\$0	\$1,900
2018	VAI Import from file	Import			\$1,700	\$0	\$0	\$0	\$1,700
2017	VAI Import from file	Import			\$1,700	\$0	\$0	\$0	\$1,700





BROADWAY ST SOUTH,

Deed: NAGEL, TERRY & MISTY
Contract:
CID#:
DBA:
MLS:

Map Area: UNINCORP TOWN OF HEIL Checks/Tags:
Route: 907-001-530 Lister/Date: BB, 06/23/2022
Tax Dist: 134-88 Elgin/NL Sch Elgin Fii Review/Date: JLH, 10/09/2022
Plat Page: Entry Status: Outbuildings Only
Subdiv: [NONE]

Rural / Commercial

Legal: BLK 2 LOTS 1 THRU 8 HEIL ORIG

Land															
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres								
FF Main	130.00	130.00	200.00	200.00	0.00										
Sub Total						26,000.00	0.597								
Grand Total						26,000.00	0.597								

Street		Utilities		Zoning		Land Use	
FF Main	Gravel	Septic / Well		Not Applicable		Not Applicable	

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
03/17/2021	\$1	D003	144353						Land	\$900	\$900	\$0	\$900
									Dwlg		\$0	\$0	
									Impr	\$124,900	\$125,000	\$0	\$6,100
									Total	\$125,800	\$125,900	\$0	\$7,000

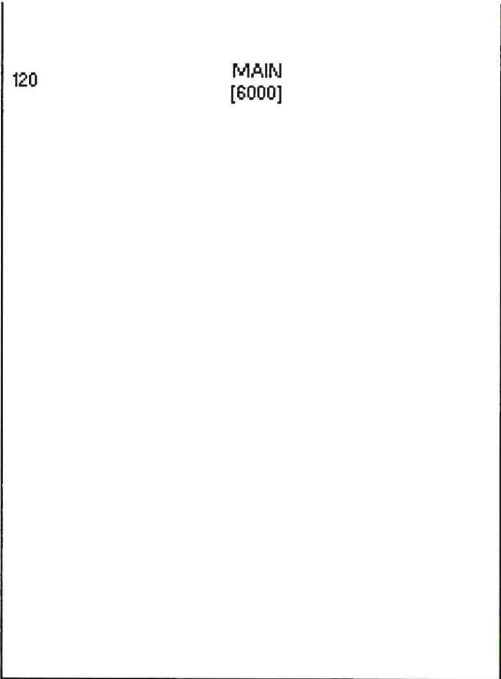
Bldg / Addn	Description	Units				Year						
	111 — Detached Structures Only											
	Adjustment for no base heat											
Gar	Det Metal	NOFLR	14' X 32'	448 SF		2016						

Precomputed Structure		Verticals						Plumbing		
Occ. Code	701	Flg & Fdtn							B	Ext
Occ. Descr.	Warehouse (Storage)	Exterior wall								
		Interior wall								
		Pilasters								
		Wall facing								
		Windows	Incl. w/ Base	1						
Year Built	2024	Fronts/Doors								
EFF Age/Yr	1/ 2024									
Condition	NML	Horizontals						Adjustments		
		Basement								
		Roof								
		Ceiling								
		Struct. Floor						Floor - no concrete (4"	6,000	AVG
Description	MACHINE STORAGE	Floor Cover						Heat - none	6,000	AVG
		Partitions						Insulation - none/roll	6,000	AVG
		Framing						Plumbing - none	6,000	AVG
		HVAC								
		Electrical	Incl. w/ Base	1						
Style	Frame - Wood	Sprinkler								
Stories	1									
1st Flr Wall Ht	16									
Base	6,000									
Basement	0									
1st Flr Inset Adj	0									
GBA	6000									

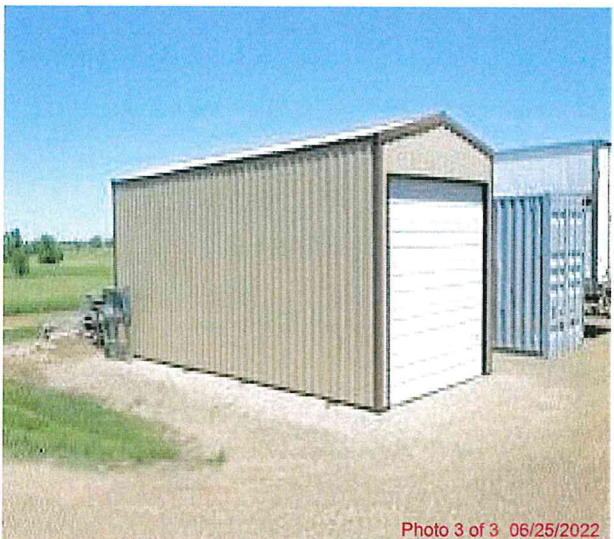
© 1995-2025 Vanguard Appraisals, Inc.
(rev. 27.0.55.5474)

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$900	\$0	\$6,100	\$0	\$7,000
2023		Appr	Rural	Comm	\$900	\$0	\$6,100	\$0	\$7,000
2022	VAI Import from 2022 file	Import			\$400	\$0	\$0	\$0	\$400
2021	VAI Import from 2021 file.	Import			\$400	\$0	\$0	\$0	\$400
2020	VAI Import from 2020 file	Import			\$400	\$0	\$0	\$0	\$400
2019	VAI Import from 2019 file.	Import			\$400	\$0	\$0	\$0	\$400
2018	VAI Import from file	Import			\$400	\$0	\$0	\$0	\$400
2017	VAI Import from file	Import			\$400	\$0	\$0	\$0	\$400
2011		Import	Rural	Comm	\$200	\$0	\$0	\$0	\$200
2010		Import	Rural	Comm	\$200	\$0	\$0	\$0	\$200
2009		Import	Rural	Comm	\$200	\$0	\$0	\$0	\$200
2008		Import	Rural	Comm	\$200	\$0	\$0	\$0	\$200
2007		Import	Rural	Comm	\$200	\$0	\$0	\$0	\$200
2006		Import	Rural	Comm	\$180	\$0	\$0	\$0	\$180
2005		Import	Rural	Comm	\$180	\$0	\$0	\$0	\$180
2004		Import	Rural	Comm	\$180	\$0	\$0	\$0	\$180
2003		Import	Rural	Comm	\$180	\$0	\$0	\$0	\$180



Sketch 1 of 1



4866 74TH AVE SW, HEBRON

Deed: PETERSON, PAUL S

Map Area: 137-90 AG LAND

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#:

Tax Dist: 137-90 Hebron Sch Glen Ullir

Review/Date:

DBA:

Plat Page:

Entry Status:

MLS:

Subdiv: [NONE]

Rural / Ag Land

Legal: 02-137-090 SW

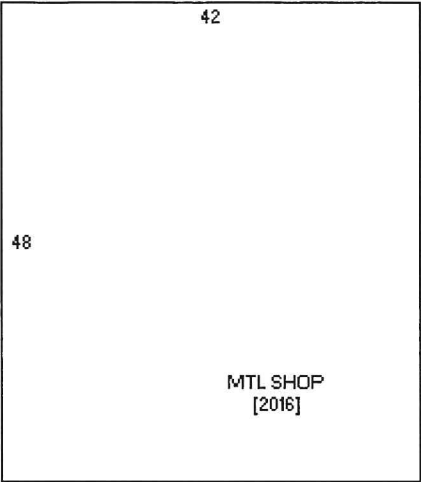
Land														
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres							
Ag Land							157.000							
Grand Total						6,838,920.00	157.000							

Street	Utilities	Zoning	Land Use
Ag Land	None	None	Not Applicable

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
									Land	\$38,400	\$38,400	\$0	\$38,400
									Dwlg		\$0	\$0	
									Impr	\$121,700	\$121,700	\$0	
									Total	\$160,100	\$160,100	\$0	\$38,400

Precomputed Structure			Verticals							Plumbing		
Occ. Code	713		Ftg & Fdn								B	Ext
Occ. Descr.	Shop		Exterior wall									
			Interior wall									
			Pilasters									
			Wall facing									
			Windows									
Year Built	2024		Fronts/Doors	Incl. w/ Base								
EFF Age/Yr	1/ 2024											
Condition	A NML		Horizontals							Adjustments		
Description			Basement									
			Roof									
			Ceiling									
			Struct. Floor									
			Floor Cover									
Style	Frame - Wood		Partitions									
Stories	1		Framing									
1st Flr Wall Ht	16		HVAC									
			Electrical									
Base	2,016		Sprinkler									
Basement	0											
1st Flr Inset Adj	0											
GBA	2016											

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	VAI Import from 2024 file	Import			\$38,400	\$0	\$0	\$0	\$38,400
2023		BofR	Rural	Ag Land	\$38,600	\$0	\$0	\$0	\$38,600
2022	VAI Import from 2022 file	Import			\$38,600	\$0	\$0	\$0	\$38,600
2021	VAI Import from 2021 file.	Import			\$39,100	\$0	\$0	\$0	\$39,100
2020	VAI Import from 2020 file	Import			\$38,200	\$0	\$0	\$0	\$38,200
2019	VAI Import from 2019 file.	Import			\$36,600	\$0	\$0	\$0	\$36,600
2018	VAI Import from file	Import			\$35,800	\$0	\$0	\$0	\$35,800
2017	VAI Import from file	Import			\$35,400	\$0	\$0	\$0	\$35,400
2011		Import	Rural	Ag Land	\$20,900	\$0	\$0	\$0	\$20,900
2010		Import	Rural	Ag Land	\$20,200	\$0	\$0	\$0	\$20,200
2009		Import	Rural	Ag Land	\$19,300	\$0	\$0	\$0	\$19,300
2008		Import	Rural	Ag Land	\$18,800	\$0	\$0	\$0	\$18,800
2007		Import	Rural	Ag Land	\$19,200	\$0	\$0	\$0	\$19,200
2006		Import	Rural	Ag Land	\$18,500	\$0	\$0	\$0	\$18,500
2005		Import	Rural	Ag Land	\$16,600	\$0	\$0	\$0	\$16,600
2004		Import	Rural	Ag Land	\$16,100	\$0	\$0	\$0	\$16,100
2003		Import	Rural	Ag Land	\$17,800	\$0	\$0	\$0	\$17,800



Sketch 1 of 1

