

Staff Report for 2025 State Board of Equalization

File No.: 2025-RANSOM-ENDERLIN-RASMUSSEN

Prepared By: Property Tax Division

County or City: CITY OF ENDERLIN

Appellant: MR. HOWARD RASMUSSEN

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Mr. Howard Rasmussen is appealing the property value on parcel 26-6714000 located at 515 Bluff Street, Enderlin, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:

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

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



To: ND Property Tax

From: Howard
Rasmussen

FAX 701-328-3048

142 — State forms

Add 50 pages — mime —



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

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: 515 Bluff St. Enderlin, ND 58027
Township Name:
County: Ransom
Parcel ID: 26-6714000
Legal Description: Lot 8 BIK 010
Orig town Enderlin NW 60'

Appellant Contact Information:

Appellant Name: Howard Rasmussen / Tyler Schlect
Address: 5205 148 Ave SE Leonard, ND / 515 Bluff St Enderlin N.D.
Phone Number: 701-793-7846 701-446-6580
Email Address: howard.rasmussen@gmail.com

Answer the questions below that apply to the appeal:

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

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

- ☐ Prior to ☐ After 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

No decision made at county meeting.
Said it was tabled. Meeting continued next day without notification.

2024 taxes paid
\$24.06
(on 15% abatement)

***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 — *never had an appraisal.*

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

- page 1* — ☒ Factual error, that is, a data collection or clerical error.
page 2 — ☒ Equity and uniformity claim of discriminatory level of assessment.
page 3 — ☒ Belief that the valuation is inaccurate.
page 4 — ☒ 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.

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BISMARCK, ND 58505-0599

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ND Tax

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515 Bluff St Enderlin, N.D.

(Page 1) Data collection is not allowing for very small lot size. Lot is 50' x 60' and I had to have a variance to build on that size. There was a small house which I tore down and hauled out on the lot so was allowed to build on small lot as originally done.

House is built on what was original path of Maple River which was rerouted as the railroad needed years ago. Very wet conditions as neighbors fight basement water all the time. I only dug a very shallow crawl space so I did not get into the very wet ground below. Foundation is a wooden crawl space with a sump pit to handle water problems. Wood foundation with dirt floor & vapor barrier cut down on expensive concrete floor and walls. No

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adjustment made for no floor in basement.

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Page 3 In a small town it is hard to find something to compare properties to because so few built in last 20 years. I compared it to a 4 plex unit built about the same time because of similar sq. footage and no basement and having a single garage. Each unit of 4 plex was valuation of \$100,000 which I suggested that unit accepted. My house is 15 years old and was built & completed shortly after crash of 2008 when all materials were very cheap. Not the case now after covid and inflation. I was granted tax exemptions by Renaissance zone and city for removing old property and building new. Doesn't seem right to be valued at new prices of today when it is 15 years old. It's like they are trying to make up for the tax breaks I received which helped me to build it. I do have information on 4 plex I compared it to.

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Page 3 In Ransom County and the city of Enderlin we are dealing with a very difficult assessor. Mr. Mathur called me some years back and asked me where the garage for my house was located. (515 Fairly) The house I told him has a 1 stall attached garage that faces the alley. I don't know how you can't find an attached garage. Perhaps a drive by valuation?? His practices that he discussed at the county meeting were interesting. The crowd was told that before painting an inside room they need to get a building permit. To do any thing inside or outside including painting a permit was needed. He also stated that his policy was to put a very high valuation on a property so the owner would call and he could look it over, as this how you get an accurate valuation?

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(over)

Scott, On a house he purchased
(from me) on the tax roll he called it
a rambler when it is definitely a
be level with large windows in entire
basement area. Perhaps he was
attempting to get his own taxes lowered
or if he doesn't know the difference
maybe he shouldn't be an assessor.
It was standing room only in the
meeting the first day and no one
was told about coming for the 2nd day.
I never received any notification from
the county as to what was accepted or
not. I finally called and was told
on the second day all was rejected and
left as it was - interesting that no
one was notified of that meeting!

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Paget

No one in today's busy world needs to be spending time with these matters. It is impossible for working people to attend these meetings and they are the ones that need help getting fair valuations. We need some new guidelines and people in charge that at least know the difference between a ranch and a business house.

In Fargo and other larger N.D. cities people buy a house to climb the ladder. They like to see valuations go up because in a couple years they can sell for more and buy a better one.

In the rural areas most people buy a house for long term to live in not chase after a bigger better one.

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