



County Information – State Board of Equalization Appeal

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2025. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov

or

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

Information for Property Referenced in Appeal:

Owner Name: Howard & Olive Rasmusson (Contract for Deed to Tyler Schlecht)

Address: 5225 148th Ave SE, Leonard ND 58052-9727

Township Name (if applicable): Enderlin City

Parcel ID: 26-6714000

Legal Description: lot 8, block 10 original Townsite Enderlin, NW 60'

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

City/County Official Contact Information:

Name: Teresa Haecherl

Address: P.O. Box 830, Lisbon ND 58054

Phone Number: 701-683-6116

Email Address: thaecherl@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)

Prior to	Township/City Equalization Meeting
Prior to	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.

RANSOM COUNTY BOARD OF COMMISSIONERS

Regular Meeting – June 3, 2025

The meeting was called to order by Chair Greg Schwab at 9:00am. The Pledge of Allegiance was recited. Members present: Todd Andersn, Neil Olerud, Sye Olson, Kevin Bishop, Greg Schwab, Auditor Nicole Gentzkow, and Lynn Kaspari from the Ransom County Gazette and Grant Dick. Joining via teams: Maria Langland, Nickela Runck, Kathie Erickson, Makayla Briss, Betsy Greenly, and Janelle Maris.

Greg Schwab passed a letter around from Recorder Shelly Schwab asking for her office to be closed in the afternoon on June 5 for funerals.

Agenda was reviewed. Bishop moved with the addition of procedures, 130th Ave, and JDA, Anderson seconded the motion. All aye. Motion carried.

Minutes from the previous regular scheduled commission meeting on May 20, 2025 were reviewed. Bishop moved, seconded by Olson to approve the minutes with the correction. All aye. Motion carried.

Darla Haecherl joined the meeting via teams at 9:12am.

Manual warrants in the amount of \$14,620.82 were reviewed. Bishop moved, seconded by Olson to approve the manual warrants in the amount of \$14,620.82. All aye. Motion carried.

MARCO	168.25
OTTER TAIL POWER CO	59.64
THE ONSHIP GROUP, INC	200.00
LIBERTY BUSINESS SYSTEMS, INC.	278.99
OTTER TAIL POWER CO	42.71
OTTER TAIL POWER CO	499.30
SOUTHEAST WATER USERS	106.52
MARCO	153.06
LISBON, CITY OF	72.50
CASS COUNTY ELECTRIC COOP	207.12
MARCO	229.01
MARCO	10.00
MARCO	75.00
CASS COUNTY ELECTRIC COOP	47.28
CASS COUNTY ELECTRIC COOP	63.57
CASS COUNTY ELECTRIC COOP	46.45
CASS COUNTY ELECTRIC COOP	246.69
CASS COUNTY ELECTRIC COOP	898.66
MARCO	119.47
MARCO	10.00
MARCO	165.24
MARCO	10.00
MARCO	75.00

MARCO	320.26
MARCO	10.00
OTTER TAIL POWER CO	2,009.97
LISBON, CITY OF	39.50
LISBON, CITY OF	16.00
LISBON, CITY OF	195.17
LISBON, CITY OF	81.44
OTTER TAIL POWER CO	331.79
MARCO TECH- ST LOUIS	678.46
MARCO TECH- ST LOUIS	10.00
JPMORGAN CHASE BANK NA	6,956.50
OTTER TAIL POWER CO	187.27
Total	14,620.82

Commission Audit Listing in the amount of \$40,033.47 was reviewed. Bishop moved, seconded by Olerud to approve the commission audit listing with corrections. All aye. Motion carried.

<u>Vendor Name</u>	<u>Amount</u>
ANDERSON, TRAVIS	625.00
BARNES COUNTY CORRECTIONAL CENTER	2,000.00
BERGEMANN, HEATHER	295.00
CASS COUNTY SHERIFF'S OFFICE	56.00
COMPUTER EXPRESS	11,130.00
DAKOTA WATER SOLUTIONS	80.00
FARM & HOME PUBLISHERS, LTD	810.00
FAT MAN TRASH	220.50
FIRST MEDIC AMBULANCE	6,416.67
GORDY'S GRILL & FILL	86.63
HOPKINS, ROBERTA PO BOX 950	15.70
LEXISNEXIS MATTHEW BENDER	299.13
LISBON POSTMASTER	231.00
LISBON TRUE VALUE	20.27
MAPLE VALLEY LOCKER, INC.	1,173.63
ND ASSOC OF COUNTIES- BISMARCK	1,287.12
NDLTAP-UGPTI/ND SU	50.00
NEWMAN SIGNS	4,582.16
PYE BARKER	2,291.00
RICHLAND COUNTY CORRECTIONS	1,190.00
RIVERSIDE BUILDING CENTER	4,877.47
SARGENT COUNTY SHERIFFS DEPARTMENT	250.00
STUTSMAN COUNTY CORRECTIONAL CENTER	412.94
TANYA WIELER	1,500.00
THRIFTY WHITE PHARMACY	58.25
TYLER TECHNOLOGIES INC.	75.00
Total	40,033.47

First Medic Ambulance is having a meeting on June 20, 2025 to discuss forming an ambulance district. The board would like to add ambulance district to the 5 county meeting agenda on July 10, 2025.

Kirsten Gilbert, emergency manager appeared before the board to discuss homeland security grant funds that the county has been awarded. The funds have been awarded for keyless entry in the social service building, the old county shop, and cameras for the old county shop. Kirsten Gilbert let the board know there has been a slight increase to the keyless entry, and she will get an updated quote from Computer Express for cameras. Olerud moved, seconded by Bishop to approve the keyless entry system and cameras. All aye. Motion carried.

An electronic gaming permit was submitted along with the appropriate fee for American Legion Bullis out of Wyndmere, ND. Discussion was had. The board would like to sent back to American Legion Bullis due to this being out of county.

10:00 AM Tax Equalization

Residence at the equalization Grant Dick, Leon Pfingsten, Joe Mathern, Susan M. Dopp, Howard Rasmusson, Tyler Schlecht, Dan Spiekermeier, Kurt and Tammie Tetzlaff, Hans & Alyssa Schommer, Calvin and Lisa Soffel.

There were multiple complaints regarding the assessing in Enderlin and values being too high. Discussion was had. Haecherl let land owners know that lots were reassessed using front foot values. Parcel 26-6995000 Haecherl asked the board to not approve. Bishop moved, seconded by Olson to deny increased value based off photos and home will be reassessed when the construction is complete. Dan Spiekermeier was disputing increase on farm land. Haecherl let him know the increase was due to miscalculation of a road. The true numbers are now being reflected, and everything was assessed based on soils. Bishop moved, seconded by Anderson to table parcel 09-3921000 until Teresa Haecherl can review. All aye. Motion carried. Calvin Soffel was disputing value, he did not attend the city equalization meeting which means he can not protest at the county level. If Stoffel would like to apply for an abatement in the tax assessor's office by November 5, 2025. Howard Rasmusson disputed square footage and classification of his duplex. Bishop moved, seconded by Olerud to have Teresa Haecherl review. All aye. Motion carried. Leon Pfingsten provided documentation proving his residence is used as farm help living quarters. Documentation was in order and submitted in time, township still choose to decline it, Olerud moved, seconded by Olson to approve the exemption based off correct documentation. All aye. Motion carried. Grant Dick is disputing the assessed value on his hunting lodge in Northland township due to it not being assessable three months out of the year. Teresa Haecherl stated the increase was due to tiered acres, which was approved by the board in 2024.

Schwab would like to review the tiered acres valuations. Anderson moved, seconded by Bishop to give a 25% reduction due to no access in the winter on Grant Dicks parcel 15-4450030. Roll call vote: Anderson – no, Olerud – no, Olson – no, Bishop – yes, Schwab – no. Motion failed.

Rebecca Borland with Bell Bank arrived at 11:20am

Nathan Berseth with Bell Bank arrived at 12:20 pm

Susan Dopp disputed taxable assessed value on her property in Liberty Township parcel 13-3996000. Olerud moved, seconded by Bishop to have Teresa Haecherl go and re-evaluate the property and present to the board at the next regular scheduled commission meeting. All aye. Motion carried. Olerud moved to approve changes per Haecherl with the exception of the tabled and previously excluded properties. Motion died due to lack of a second. Bishop moved, seconded by Olson to table all properties presented by Haecherl until re-evaluation is done and presented to the board at the next regular scheduled commission meeting. All aye. Motion carried.

Anderson moved, seconded by Olson to recess the tax equalization meeting until June 17, 2025 at 9:30am due to deadlines in the tax and auditor's office. All aye. Motion carried.

Tax Directors office hours were discussed. Teresa Haecherl let the board know her office is now working four ten-hour days and rotating their day off to keep the office open. The office is closed for thirty minutes twice per week due to only one person being in the office and lunch break. Discussion was had. Olerud moved, seconded by Bishop to allow the tax office to continue working four ten-hour days through October 1, 2025 and close the office for the thirty-minute lunch hour. The board would also like for offices to ask permission in the future before they make any changes to their hours. All aye. Motion carried.

Scott Smyth with KLJ appeared before the board to discuss the road haul project for 130th Ave and the Will's Road. The City and Commission met on June 2, 2025 there didn't seem to be much interest from the City of Lisbon to partner up on the project. At this time the commission has decided to put the project on hold indefinitely at this point. Smyth also let the board know the paving near the Anslem Bridge should be complete this upcoming week. The RFP for engineering on the McRitchie bridge are due by noon on June 4, 2025. The board will need to decide who is going to be on the RFP interview board.

Adam Schultz presented a bid he received from Knife River for north of the Sheldon and HWY 58 where the shoulders are depressing. Schultz presented three options/quotes. Bishop moved, seconded by Olerud to approve the Knife River quote for site one and option one. Quote one quote: Mobilization \$19,620.79, Dite 1 (75'x28') \$16,571.85 for a grand total of \$36,192.64. Schultz let the board know that the Elliott Road is in rough shape and he feels a new product called mastic which is rubber and rock together would be useful. The cost for the machine to

apply the mastic is \$10,283.00 per month for the machine rental, and \$32,736.00 per truck load of material which also includes delivery. Discussion was had.

Nathan Berseth and Rebecca Borland with Bell Bank appeared before the board to introduce themselves to the new commissioners and go over the benefits of banking with Bell.

Greg Schwab spoke up and said he doesn't care where we bank if the staff who work with the feel comfortable with the bank and the county is getting competitive interest. No decision was made.

Job Development was discussed again. The board is struggling to get enough members at meetings for a quorum. The board needs to have a minimum of 10 members and a max of 20 members.

Procedures were discussed. What should happen if employees need an answer between commission meetings. Olerud moved, seconded by Bishop to give Chair Greg Schwab authority to make emergency decisions. All aye. Motion carried.

Olerud mentioned leafy spurge seems to be growing rampant and they will ask the weed board to spray.

The board would like to invite Jay Anderson to another meeting to see if there are any updates on the water project.

With nothing further to come before the board Olson moved, seconded by Anderson to adjourn the meeting at 3:10pm

ATTEST:

Nicole R. Gentzkow
Ransom County Auditor

Greg Schwab, Chairman
Ransom County Commission

RANSOM COUNTY BOARD OF COMMISSIONERS

Regular Meeting – June 17, 2025

The meeting was called to order at 9:00am by Chair Greg Schwab. The Pledge of Allegiance was recited. Members present: Todd Anderson, Neil Olerud, Sye Olson, Kevin Bishop, and Greg Schwab. Also present: Auditor Nicole Gentzkow and Lynn Kaspari from the Ransom County Gazette. Joining via Teams: Maria Langland, Nickela Runck, Kathie Erickson, Darla Haecherl, Kirsten Gilbert, Teresa Haecherl, Jenna Olerud, Jorge Gonzalez, Janelle Mairs, and Heidi Enquist.

Agenda was reviewed. Banking was added to the agenda. Bishop moved to approve the agenda with the addition, seconded by Olerud. All aye. Motion carried.

Minutes from the previous regular scheduled commission meeting on June 3, 2025 were reviewed. Bishop moved, seconded by Anderson to approve the commission minutes from June 3, 2025. All aye. Motion carried.

Commission Audit Listing in the amount of \$138,630.19 were reviewed. Olerud moved, seconded by Anderson to approve all the bills pending Lesmeister's gravel bill until they can talk to Schultz to clear up some confusion. All aye. Motion carried.

BEAR CREEK GRAVEL	9,299.64
CARDINAL HEALTH 110, INC.	3,500.30
CASS COUNTY GOVERNMENT	1,974.69
COUNTIES PROVIDING TECHNOLOGY	3,117.00
DAKOTA OASIS	325.00
DICKEY RURAL NETWORK INC.	1,179.57
ERICKSON, KATHIE	248.50
FLOOR TO CEILING CARPENTRY & REPAIR	10,086.00
GENTZKOW, NICOLE	292.20
GILBERT, KIRSTEN	50.00
GORDYS GRILL & FILL	45.87
HEGLE, KELSEY	186.90
HENRICKS, TYLER	340.00
INFORMATION TECHNOLOGY DEPT.	1,891.05
JONES, CHELSEY	328.20
KELLY, FALLON M.	1,016.16
LANGLAND, MARIA	66.00
LARSON, MEGHAN	109.90
LESMEISTER GRAVEL	94,789.17
LEXISNEXIS MATTHEW BENDER	100.31
OFFICE OF ATTORNEY GENERAL-1250	180.00
QUAL, ANGELA	250.00
RANSOM COUNTY GAZETTE	490.08
RECORD KEEPERS, LLC	37.50

S/J PLUMBING	2,933.00
SARGENT COUNTY DISTRICT HEALTH UNIT	458.25
SARGENT COUNTY SHERIFFS DEPARTMENT	100.00
SKRAMSTAD, RONDA	245.00
TRIZETTO PROVIDER SOLUTIONS	90.00
TYLER TECHNOLOGIES INC.	3,388.00
WALK-N-ROLL	496.76
WEIDNER, SAMANTHA	87.24
WELTON, BRENNNA	172.00
WEX HEALTH, INC.	50.00
WILTSE, CAYLA	34.30
ZIMPRICH, BRIAN	671.60
Total	138,630.19

Greg Schwab let the board know the 911 tower is infested with mice and something has to be done to the building.

9:30 AM Continuation of the County Equalization Meeting:

09-3921000 Dan Spiekermeier property was discussed again. Teresa Haecherl Tax Director let the board know the increase in his value was due to inaccurate road miles given that were corrected. Spiekermeier was also give a woodland modifier and he doesn't qualify for that; he only has a tree belt. Anderson moved, seconded by Bishop to leave the road as is and assess the tree belt properly. Roll Call vote: Bishop – yes, Olson – yes, Olerud – yes, Anderson – yes, and Schwab – yes. Teresa Haecherl sent letters and documentation to Spiekermeier explaining.

13-3996000 Susan Dopp and Michael Martin's property was discussed. Teresa Haecherl went out and reassessed the property. Haecherl is lowing the true and full value from \$400,600 to \$375,600. 26-6714000 Howard Rasmusson's property was reviewed. Teresa Haecherl recommended keeping it as previously assessed. The reason for the change in valuation on Rasmusson's property is it went from 100% exempt to fully taxable. The Tetzlaff/Dakota Sun property was reassessed. Teresa Haecherl gave a 50% obsolescence which is \$2500 decrease while the property is being remodeled. Olerud moved to approve the tabled assessments from the previous county equalization meeting on June 3, 2025, seconded by Anderson. All aye. Motion carried. Teresa Haecherl then let the board know the ag land is coming in at 99.999% she recommends decreasing ag land 5% across the board. Bishop moved, seconded by Anderson to reduce ag land 5% to put it at 95%. Roll call vote: Bishop – yes, Olerud – yes, Olson – yes, Anderson – yes, Schwab – yes. Motion passed. Residential structures came in at 90.01% Teresa Haecherl recommended increasing the residential structures 2.4% in cities and townships excluding Liberty and Moore Township as they had just been reassessed. Bishop moved, seconded by Andreson to increase residential structures 2.4% to make them 92.5% with the

exception of Liberty and Moore Township. All aye. Motion carried. Bishop moved, seconded by Olerud to adjourn the Ransom County Equalization Meeting. All aye. Motion carried.

Jerry Ramerman joined via Teams at 9:50am

Jason Enger, Jennifer Lund, Kris Mairs, and Brent Heller with Bremer Bank appeared before the board to discuss banking options with Bremer. The representative from Bremer let the board know that there will be a name change coming January 2026. Nothing will change besides the name, the products and personnel will still be the same.

Robbie Hopkins joined the meeting via Teams at 10:29am

Steve McLaen and Wyatt Smyth appeared before the board to discuss banking options with Stockgrowers.

11:00 AM MOTOR GRADER BID OPENING

Two bids were received for Motor Graders.

RDO	772	\$441,000
RDO	672	\$419,000
Butler	140	\$419,500
Butler	150	\$422,500

RDO offered \$85,000 for the spare machine the board is considering trading in. Butler offered \$72,000 for the motor grader trade. No decisions were made, Schultz will review specs.

Brian Zimprich appeared before the board to let them know they interviewed two individuals, neither of them were the right fit. They have three more candidates being interviewed in the next week. The earliest the new candidate would start would be August 1, 2025. Zimprich asked if they could hire fair help starting July 7, 2025 – the fair due to being down a person. Anderson moved, seconded by Olerud to allow NDSU Extension to hire an individual from July 7 through the fair at \$20 per hour and take from their budget. All aye. Motion carried.

Kathie Erickson appeared before the board to present a motor vehicle contract. Erickson stated not much had changed in the contract. The new contract would be for 5 years. Bishop moved, seconded by Olson to approve the Chair to sign the five-year motor vehicle contract. All aye. Motion carried.

Teresa Haecherl appeared before the board to ask for another full-time employee. Haecherl let the board know there were some changes in the legislative session that have added a few more

duties to her office. Haecherl also let the board know that Kristie Reinke will be done helping in her office at the end of the year. No decision was made at this time.

Ryan Green was on the agenda for delinquent taxes. He did not show up.

Scott Smyth with KLJ appeared before the board to let them know Industrial Builders was the lowest bidder for the McRitchie Bridge. Smyth also let the board know he had done a little research the it would be roughly \$50,000 to have KLJ engineer the Sheldon Shop. Discussion was had. Anderson moved, seconded by Olerud to reject all previous bids on the county shop and rebid a smaller size to avoid engineering fees. All aye. Motion carried. Anderson moved, seconded by Olson to rebid the county shop at 36 x 60. All aye. Motion carried. Smyth also let the board know that the Anslem Bridge is officially open. The new speed limit is 45 MPH.

Schultz let the board know the paving projects the county had contacted Knife River to do will be done around July 7. HWY 58 will be closed for two days for Adam to do the prep work needed and install culverts. Mastic was discussed again. Olson moved, seconded by Olerud to do the mastic on county road 57, the Elliott Road, and county road 13 from Fort Ransom to the state park. Roll call: Bishop – yes, Olson – yes, Olerud – yes, Andrson – yes, and Schwab – no. Motion passed. Discussion was had on the Milnor, McLeod, and Elliott roads. The board asked Scott Smyth to get bids for the roads.

Cass County Electric submitted a utility permit for boring. Olerud moved, seconded by Bishop to approve the utility permit pending Adam Schultz approval and the fee. All aye. Motion carried.

VFW Auxiliary submitted a local gaming permit along with the appropriate fee for a raffle. Bishop moved, seconded by Olson to approve the local gaming permit. All aye. Motion carried.

Stiklestad submitted a request to move their liquor/beer license to the learning center for an event along with the appropriate fee. Bishop moved, seconded by Olson to approve the permit. All aye. Motion carried.

The county received notice of a credit with CHS. Olerud moved, seconded by Anderson to have CHS fill the courthouse tank using the credit. All aye. Motion carried.

Bank North and American Bank and Trust will be invited to the next commission meeting to discuss banking options they can offer the county.

The meeting to form an Ambulance District will be June 20, 2025 in the basement of the Bank North building at noon.

Bishop moved, seconded by Olson to adjourn the meeting at 2:12pm. All aye. Motion carried.



NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

OFFICE OF STATE Tax Commissioner

SFN 24743 (7-2023)

Name of Township/City/District	County
--------------------------------	--------

Property Owner/Address	Real Estate Description		
Current Year Assessment (Year)		True and Full Value	
Previous Year Assessment (Year)		True and Full Value	
Change in Assessment	Percentage	True and Full Value	
Reason for Increase in Value			

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

- ☐ The assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.
- ☐ The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.
- ☐ The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

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. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least \$100.

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, 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:

Township/City Board of Equalization	Hearing Location	Date	Time
County Board of Equalization	Hearing Location	Date	Time
State Board of Equalization	Hearing Location	Date	Time

Name of Assessment Official	Date		
Mailing Address	Telephone Number		
City	State	ZIP Code	

Notice Of Increase In Real Estate Assessment

SFN 24743 (7-2023), Page 2

Assessment increase notice to property owner

1. a. When any assessor has increased the true and full valuation of any lot or tract of land including any improvements to an amount that is an increase of \$3,000 or more and 10% or more from the amount of the previous year's assessment, the assessor shall deliver written notice of the amount of increase and the amount of the previous year's assessment to the property owner at the expense of the assessment district for which the assessor is employed. Delivery of written notice to a property owner under this subdivision must be completed at least 15 days before the meeting of the local board of equalization.
- b. If written notice by the assessor was not required under subdivision a and action by the township, city, or county board of equalization or order of the state board of equalization has increased the true and full valuation of any lot or tract of land and improvements to an amount that results in a cumulative increase of \$3,000 or more and 10% or more from the amount of the previous year's assessment, written notice of the amount of increase and the amount of the previous year's assessment must be delivered to the property owner. The written notice under this subdivision must be mailed or delivered at the expense of the township, city, or county that made the assessment increase or at the expense of the township, city, or county that was ordered to make the increase by the state board of equalization. Delivery of written notice to a property owner under this subdivision must be completed within 15 days after the meeting of the township, city, or county board of equalization that made or ordered the assessment increase and within 30 days after the meeting of the state board of equalization, if the state board of equalization ordered the assessment increase.
- c. The Tax Commissioner shall prescribe suitable forms for written notices under this subsection. The written notice under a subdivision must show the true and full value of the property, including improvements, that the assessor determined for the current year and for the previous year and must also show the date prescribed by law for the meeting of the local board of equalization of the assessment district in which the property is located and the meeting date of the county board of equalization.
- d. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. See North Dakota Century Code (N.D.C.C.) § 57-02-53.

Limitation on increase

The board of a township, city, or county may not increase the valuation returned by the assessor to an amount that results in a cumulative increase of more than 15% from the amount of the previous year's assessment without giving the owner or the owner's agent reasonable notice and opportunity to be heard regarding the intention of the board to increase it.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board shall meet annually at its usual meeting place within the month of April. At least 10 days before the meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board shall meet annually at its usual meeting place within the first 15 days of April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least 10 days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first 10 days of June of each year at its usual meeting place to review and equalize assessments. See N.D.C.C. §§ 57-12-01 and 57-14-08(3).

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed. See N.D.C.C. §§ 57-13-03 and 57-13-04 and, in the case of a new assessment, § 57-14-08(6). North Dakota Century Code § 57-14-08(6) provides that the State Board of Equalization may reduce a "new" assessment if the owner first appealed to the county board of equalization (does not require going before local equalization board.)

9. A property owner may appeal the assessment, classification, and exempt status of the owner's property to the state board of equalization if the property owner was foreclosed from attending assessment proceedings because of the failure to substantially comply with the notice requirements in N.D.C.C. Chs. 57-02 or 57-12, or because of an irregularity in the township, city, or county assessment proceedings.

New reassessment of property - Allowance (See N.D.C.C. § 57-14-08)

1. Upon the filing of a petition signed by not less than 10 freeholders in a political subdivision, or by the governing body of that subdivision, requesting a new assessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October 1, may order a new assessment of any class of property, or of all property, located within the subdivision or within any subdivision. The state board of equalization or the Tax Commissioner may order a new assessment of any class of property or all property located in any political subdivision. The new assessment and equalization must be conducted under the terms and conditions as set forth in the state board of equalization or Tax Commissioner's order. The local governing body responsible for performing the new assessment may petition the state board of equalization or Tax Commissioner for a modification of any or all of the order's terms and conditions. The state board of equalization or Tax Commissioner may for good cause shown grant all or part of the modification request.

515 BLUFF ST, ENDERLIN

Deed: RASMUSSEN/HOWARD H & OLIVE E

Map Area: ENDERLIN CITY-C

Checks/Tags:

Contract: SCHLECT/ TYLER (C4D)

Route: - -

Lister/Date:

CID#:

Tax Dist: 24-01-00

Review/Date:

DBA:

Plat Page: ORIGINAL TOWNSITE EN

Entry Status:

MLS:

Subdiv: ORIGINAL TOWNSITE ENDERLIN

Urban / Commercial

Legal: LOT- 8 BLK-010 ORIGINAL TOWNSITE ENDERLIN NW-60'

2200 land
122,100 Res Structure
124,300 total land & Res

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
FF Main	60.00	60.00	50.00	50.00	0.00			0.54	32.40	[EMPTY]	\$0.00						
Sub Total						3,000.00	0.069					\$0	0%	0%	0%	\$0	\$0
Grand Total						3,000.00	0.069					\$0					\$0

Street	Utilities	Zoning	Land Use
FF Main	None	Residential Single Family	Residential

Sales			Building Permits						Values				
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
01/15/2025		D024	188350						Land		\$1,300	\$0	\$1,300
03/14/2008	\$500	D023	167152						Dwlg		\$0	\$0	
									Impr	\$135,700	\$0	\$0	
									Total	\$135,700	\$1,300	\$0	\$1,300

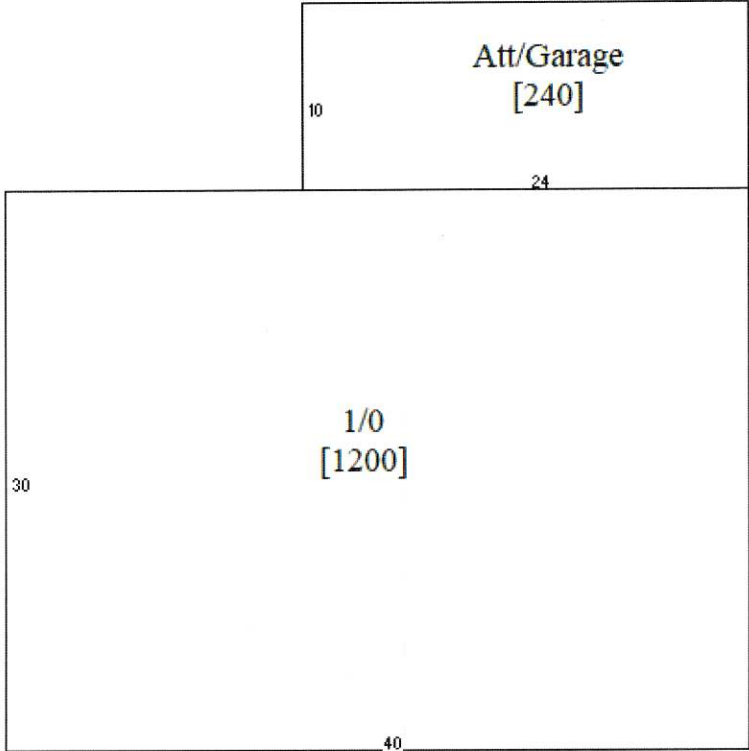
Res. Structure		Finish				Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	2	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	3/4 Bath		Year Built		Year Built	2012
Year Built	2012					1/2 Bath		EFA		EFA	13
EFA / EFYr	13 / 2012					Lavatory		EFA Year		EFF Year	2012
Arch. Dsgn	N/A	Foundation	Conc			Toilet		Style		Style	Att Fr.
Style	1 Story Frame	Exterior Walls	Vinyl Siding			Sink		Area (SF)		W X L	0' X 0'
AreaSF/TLA	1,200 / 1,200	Roof	Asphalt/Gable			Shower Stall/Tub		Condition		Area (SF)	240
GLA 1st/2nd	1,200 / 0	Interior Finish	Sheetrock			Mtl St Sh Bath		Phy-Depr. %		No Flr Adj.	No
Grade	4+5	Flooring	Hdwd/Linoleum			Mtl Stall Shower		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.050	Non-base Heating		Fireplace		Wet Bar		NoBsmt Flr(SF)		Condition	A NML
Condition	A NML	Floor/Wall #	0			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr. %	4%	Pipeless #	0			Custom Tub		Heat		Interior Finish	<None>
Basement	Crawl	Hand Fired (Y/N)	No			No Hot Water Tank		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	Yes	Appliances				Sewer & Water Only		Obsolescence		Qtrs Over (SF)	
AC	Yes	Range Unit		Built-In Vacuums		Water Only w/Sink		Functional %	0%	Qtrs AC (SF)	
Attic	None	Oven - Single		Intercom System		Hot Tub		External %	0%	%Phy/F-E-O Obs	4.00-0-0-0
		Oven - Double		BI Stereo(SpkrsOnly)		Bidet		Other %	0%	Door Opnrs	
		Dishwasher		Garbage Disposal		Fbgls Service Sink		None		Stalls- Bsmt / Std	-- / 1.00
		Microwave		Range Hood		Urinal		None			
		Trash Compactor				Sauna		None			
		Jennair				Cust Bath - 4 Fixt		None			
		Security System				Cust Tile Full Bath		None			
						Cust Tile SS Bath		None			
						Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS					
						Cust Bath w/Cust SS +lav					
						Plumbing Extras					



Bldg / Addn	Description (RCN \$141,351)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,200		\$136,100									
	Adjustment for basement - Crawl			(\$23,060)									
	Base Heat												
	Add Central Air	1,200	\$3,200.00	\$3,200									
	Plumbing	2	N/A	\$6,800									
Gar	Att Frame	240 SF		\$11,580	1.050	2012	4.00						
	Building Sub Total			\$134,620	1.050	2012	4.00	0	0	0	\$135,697		
	Building TOTAL Value										\$135,697	1.000	\$135,700

Prior Year	Comment	Value Type	Location	Class	Land Value		Dwelling Value		Improvement Value		M & E Value	Total Value
2024	2020 Manual Migration 8/21/2024	BofR	Urban	Comm		\$1,300		\$0		\$0	\$0	\$1,300
2023	VAI Import from 2023 file.	Import				\$1,300		\$0		\$0	\$0	\$1,300
2022	VAI Import from 2022 file.	Import				\$1,300		\$0		\$0	\$0	\$1,300
2021	VAI import from 2021 file	Import				\$1,300		\$0		\$0	\$0	\$1,300
2020	VAI Import from 2020 file	Import				\$1,300		\$0		\$0	\$0	\$1,300
2019	VAI Import from 2019 file	Import				\$1,300		\$0		\$0	\$0	\$1,300
2018	VAI Import from 2018 file	Import				\$1,300		\$0		\$0	\$0	\$1,300
2017		Import	Urban	Comm		\$1,300		\$0		\$0	\$0	\$1,300
2016		Import	Urban	Comm		\$1,300		\$0		\$0	\$0	\$1,300
2015		Import	Urban	Comm		\$1,300		\$0		\$0	\$0	\$1,300
2014		Import	Urban	Comm		\$1,300		\$0		\$0	\$0	\$1,300
2013		Import	Urban	Res		\$1,300		\$0		\$0	\$0	\$1,300
2012		Import	Urban	Res		\$1,300		\$0		\$0	\$0	\$1,300
2011		Import	Urban	Res		\$1,300		\$0		\$0	\$0	\$1,300
2010		Import	Urban	Res		\$1,300		\$0		\$0	\$0	\$1,300
2009		Import	Urban	Res		\$1,300		\$0		\$0	\$0	\$1,300







NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

OFFICE OF STATE Tax Commissioner

SFN 24743 (7-2023)

Name of Township/City/District	County
--------------------------------	--------

Property Owner/Address	Real Estate Description		
Current Year Assessment (Year)		True and Full Value	
Previous Year Assessment (Year)		True and Full Value	
Change in Assessment	Percentage	True and Full Value	
Reason for Increase in Value			

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

- ☐ The assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.
- ☐ The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.
- ☐ The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

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. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least \$100.

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, 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:

Township/City Board of Equalization	Hearing Location	Date	Time
County Board of Equalization	Hearing Location	Date	Time
State Board of Equalization	Hearing Location	Date	Time

Name of Assessment Official	Date		
Mailing Address	Telephone Number		
City	State	ZIP Code	

Notice Of Increase In Real Estate Assessment

SFN 24743 (7-2023), Page 2

Assessment increase notice to property owner

1. a. When any assessor has increased the true and full valuation of any lot or tract of land including any improvements to an amount that is an increase of \$3,000 or more and 10% or more from the amount of the previous year's assessment, the assessor shall deliver written notice of the amount of increase and the amount of the previous year's assessment to the property owner at the expense of the assessment district for which the assessor is employed. Delivery of written notice to a property owner under this subdivision must be completed at least 15 days before the meeting of the local board of equalization.
- b. If written notice by the assessor was not required under subdivision a and action by the township, city, or county board of equalization or order of the state board of equalization has increased the true and full valuation of any lot or tract of land and improvements to an amount that results in a cumulative increase of \$3,000 or more and 10% or more from the amount of the previous year's assessment, written notice of the amount of increase and the amount of the previous year's assessment must be delivered to the property owner. The written notice under this subdivision must be mailed or delivered at the expense of the township, city, or county that made the assessment increase or at the expense of the township, city, or county that was ordered to make the increase by the state board of equalization. Delivery of written notice to a property owner under this subdivision must be completed within 15 days after the meeting of the township, city, or county board of equalization that made or ordered the assessment increase and within 30 days after the meeting of the state board of equalization, if the state board of equalization ordered the assessment increase.
- c. The Tax Commissioner shall prescribe suitable forms for written notices under this subsection. The written notice under a subdivision must show the true and full value of the property, including improvements, that the assessor determined for the current year and for the previous year and must also show the date prescribed by law for the meeting of the local board of equalization of the assessment district in which the property is located and the meeting date of the county board of equalization.
- d. Delivery of written notice under this section must be by personal delivery to the property owner, mail addressed to the property owner at the property owner's last-known address, or electronic mail to the property owner directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. See North Dakota Century Code (N.D.C.C.) § 57-02-53.

Limitation on increase

The board of a township, city, or county may not increase the valuation returned by the assessor to an amount that results in a cumulative increase of more than 15% from the amount of the previous year's assessment without giving the owner or the owner's agent reasonable notice and opportunity to be heard regarding the intention of the board to increase it.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board shall meet annually at its usual meeting place within the month of April. At least 10 days before the meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board shall meet annually at its usual meeting place within the first 15 days of April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least 10 days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first 10 days of June of each year at its usual meeting place to review and equalize assessments. See N.D.C.C. §§ 57-12-01 and 57-14-08(3).

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed. See N.D.C.C. §§ 57-13-03 and 57-13-04 and, in the case of a new assessment, § 57-14-08(6). North Dakota Century Code § 57-14-08(6) provides that the State Board of Equalization may reduce a "new" assessment if the owner first appealed to the county board of equalization (does not require going before local equalization board.)

9. A property owner may appeal the assessment, classification, and exempt status of the owner's property to the state board of equalization if the property owner was foreclosed from attending assessment proceedings because of the failure to substantially comply with the notice requirements in N.D.C.C. Chs. 57-02 or 57-12, or because of an irregularity in the township, city, or county assessment proceedings.

New reassessment of property - Allowance (See N.D.C.C. § 57-14-08)

1. Upon the filing of a petition signed by not less than 10 freeholders in a political subdivision, or by the governing body of that subdivision, requesting a new assessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October 1, may order a new assessment of any class of property, or of all property, located within the subdivision or within any subdivision. The state board of equalization or the Tax Commissioner may order a new assessment of any class of property or all property located in any political subdivision. The new assessment and equalization must be conducted under the terms and conditions as set forth in the state board of equalization or Tax Commissioner's order. The local governing body responsible for performing the new assessment may petition the state board of equalization or Tax Commissioner for a modification of any or all of the order's terms and conditions. The state board of equalization or Tax Commissioner may for good cause shown grant all or part of the modification request.

109 N 3RD ST,

Deed: BRUDEVOLD/JEREMY & ALAYNA

Map Area: FORT RANSOM CITY-C

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date:

CID#:

Tax Dist: 06-02-00

Review/Date:

DBA:

Plat Page: 001

Entry Status:

MLS:

Subdiv: ORIGINAL FORT RANSOM

Urban / Residential

Legal: LOT- 19 BLK-001 ORIGINAL FORT RANSOM

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
FF Main	45.00	45.00	130.00	130.00	0.00			0.98	44.10	FORT RANSOM	\$20.00						
Sub Total						5,850.00	0.134					\$882	0%	0%	0%	\$0	\$900
Grand Total						5,850.00	0.134					\$882					\$900

Street

Utilities

Zoning

Land Use

FF Main	None	None	Residential Single Family	Residential
---------	------	------	---------------------------	-------------

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
01/18/2019	\$174,000	D024	181514						Land	\$900	\$400	\$0	\$400
									Dwlg	\$196,400	\$0	\$0	
									Impr		\$0	\$0	
									Total	\$197,300	\$400	\$0	\$400

Res. Structure

Finish

Plumbing

Addition

Garage

Occ. Code	101	Ttl Rooms Above #	0	Bedrooms Above #	0	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	3/4 Bath		Year Built		Year Built	2018
Year Built	2018					1/2 Bath		EFA		EFA	7
EFA / EFYr	7 / 2018					Lavatory		EFA Year		EFF Year	2018
Arch. Dsgn	N/A					Toilet		Style		Style	Att Fr.
Style	1 Story Frame					Sink		Area (SF)		W X L	0' X 0'
AreaSF/TLA	1,239 / 1,239	Foundation	Conc			Shower Stall/Tub		Condition		Area (SF)	364
GLA 1st/2nd	1,239 / 0	Exterior Walls	Masonite Hardbd Lap/Sheet			Mtl St Sh Bath		Phy-Depr.%		No Flr Adj.	No
Grade	3-5	Roof	Asphalt/Gable			Mtl Stall Shower		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.290	Interior Finish	Sheetrock			Wet Bar		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Flooring	Vinyl Planks			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr.%	3%	Non-base Heating		Fireplace		Custom Tub		Heat		Interior Finish	Fin. Int.
Basement	None	Floor/Wall #	0			No Hot Water Tank		AC		Interior Finish (SF)	364
No Bsmt Flr.	0	Pipeless #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	Yes	Hand Fired (Y/N)	No			Sewer & Water Only		Obsolescence		Qtrs Over (SF)	
AC	Yes	Space Heat #	0			Water Only w/Sink		Functional %	0%	Qtrs AC (SF)	
Attic	None	Appliances				Hot Tub		External %	0%	%Phy/F-E-O Obs	3.00-0-0-0
		Range Unit	Built-In Vacuums			Bidet		Other %	0%	Door Opnrs	
		Oven - Single	Intercom System			Fbols Service Sink		None		Stalls- Bsmt / Std	-- / 1.00
		Oven - Double	BI Stereo(SpkrsOnly)			Urinal		None			
		Dishwasher	Garbage Disposal			Sauna		None			
		Microwave	Range Hood			Cust Bath - 4 Fixt		None			
		Trash Compactor				Cust Tile Full Bath		None			
		Jennair				Cust Tile SS Bath		None			
		Security System				Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav		None			
						Plumbing Extras		None			



Bldg / Addn	Description (RCN \$202,484)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,239		\$139,540									
	Adjustment for basement - None			(\$23,760)									
	Base Heat												
	Add Central Air	1,239	\$3,320.00	\$3,320									
#1	Porch: 1S Frame Open	147 SF	\$5,820.00	\$5,820									
#2	Porch: 1S Frame Open	296 SF	\$10,300.00	\$10,300									
	Plumbing	1	N/A	\$3,400									
Gar	Att Frame	364 SF		\$18,344	1.290	2018	3.00						
	Int Finish: Fin. Int.	364 SF											
	Building Sub Total			\$156,964	1.290	2018	3.00	0	0	0	\$196,409		
	Building TOTAL Value										\$196,409	1.000	\$196,400

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	2020 Manual Migration 8/21/2024	BofR	Urban	Res	\$400	\$0	\$0	\$0	\$400
2023	VAI Import from 2023 file.	Import			\$400	\$0	\$0	\$0	\$400
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 2018 file	Import			\$400	\$0	\$0	\$0	\$400
2017		Import	Urban	Comm	\$400	\$0	\$24,200	\$0	\$24,600
2016		Import	Urban	Comm	\$400	\$0	\$24,200	\$0	\$24,600
2015		Import	Urban	Comm	\$400	\$0	\$24,600	\$0	\$25,000
2014		Import	Urban	Comm	\$400	\$0	\$24,600	\$0	\$25,000
2013		Import	Urban	Comm	\$400	\$0	\$23,400	\$0	\$23,800
2012		Import	Urban	Comm	\$400	\$0	\$20,500	\$0	\$20,900
2011		Import	Urban	Comm	\$400	\$0	\$18,800	\$0	\$19,200
2010		Import	Urban	Comm	\$400	\$0	\$18,100	\$0	\$18,500
2009		Import	Urban	Comm	\$400	\$0	\$12,400	\$0	\$12,800



Photo 1 of 4



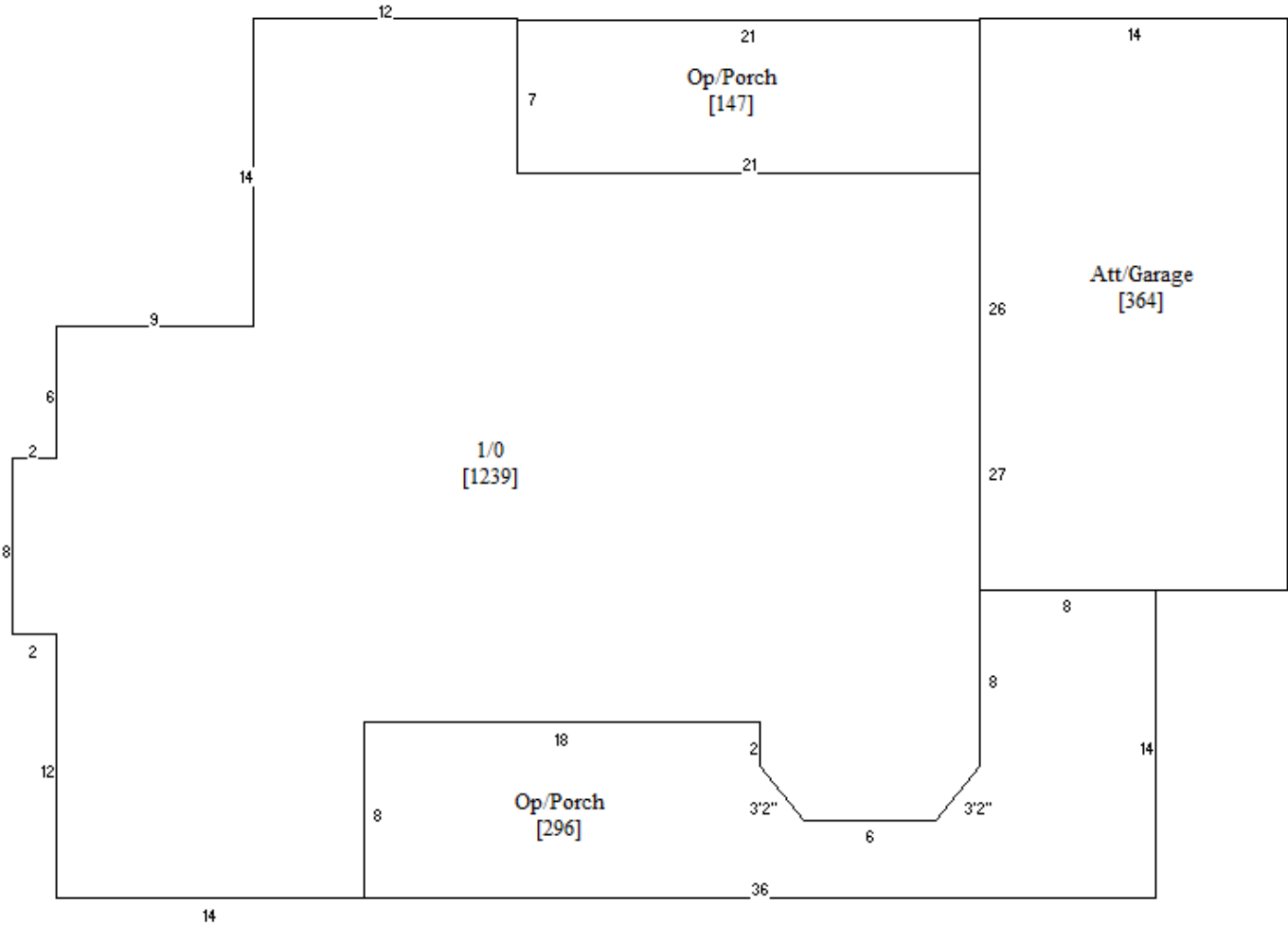
Photo 2 of 4



Photo 3 of 4



Photo 4 of 4



308 8TH AVE E, LISBON

Deed: KIRSCH/DEAN A & DEETTE J

Map Area: LISBON CITY-R

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: TH, 06/07/2018

CID#:

Tax Dist: 19-00-00

Review/Date:

DBA:

Plat Page: 008

Entry Status: Exterior Only

MLS:

Subdiv: HARRIS 1ST ADDITION; CITY OF LISBON

Urban / Residential

Legal: LOT- 1 BLK-004 HARRIS 1ST ADDITION; CITY OF LISBON LOTS 1 & 2 LESS E-100'; BLOCK 4 HARRIS 1ST ADDITION; LISBON

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
FF Main	120.00	133.28	50.00	66.64	0.00			0.61	75.90	LISBON - R	\$100.00						
Sub Lot 2	133.28	175.00	50.00	66.64	0.00			0.61	89.78	LISBON - R	\$100.00						
Sub Total						16,375.09	0.376					\$16,568	0%	0%	0%	\$0	\$16,600
Grand Total						16,375.09	0.376					\$16,568					\$16,600

Street	Utilities	Zoning	Land Use
FF Main	None	City Water	Residential Single Family
			Residential

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
				6/28/2024	3155	Y	\$12,946	New Construction	Land	\$16,600	\$12,000	\$0	\$12,000
									Dwlg	\$154,600	\$122,000	\$0	\$122,000
									Impr		\$0	\$0	
									Total	\$171,200	\$134,000	\$0	\$134,000

Res. Structure		Finish				Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	8	Bedrooms Above #	2	Standard Bath - 3 Fixt	2	Addition	No Additions	Garage	1 of 2
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	3/4 Bath		Year Built		Year Built	1996
Year Built	1996					1/2 Bath		EFA		EFA	29
EFA / EYr	29 / 1996					Lavatory		EFA Year		EFF Year	1996
Arch. Dsgn	N/A					Toilet		Style		Style	Att Fr.
Style	1 Story Frame					Sink		Area (SF)		W X L	0' X 0'
AreaSF/TLA	1,232 / 1,232	Foundation	Conc			Shower Stall/Tub		Condition		Area (SF)	728
GLA 1st/2nd	1,232 / 0	Exterior Walls	Other			Mtl St Sh Bath		Phy-Depr. %		No Flr Adj.	No
Grade	4+5	Roof	Asphalt/Gable			Mtl Stall Shower		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.150	Interior Finish	Sheetrock			Wet Bar		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Flooring	Carpet/Linoleum			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr. %	11%	Non-base Heating		Fireplace		Custom Tub		Heat		Interior Finish	<None>
Basement	None	Floor/Wall #	0			No Hot Water Tank		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Pipeless #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	FHA - Gas	Hand Fired (Y/N)	No			Sewer & Water Only		Obsolescence		Qtrs Over (SF)	
AC	Yes	Space Heat #	0			Water Only w/Sink		Functional %	0%	Qtrs AC (SF)	
Attic	None					Hot Tub		External %	0%	%Phy/F-E-O Obs	11.00-0-0-0
						Bidet		Other %	0%	Door Opnrs	
						Fbols Service Sink		None		Stalls- Bsmt / Std	-- / 2.00
						Urinal		None			
						Sauna		None			
						Cust Bath - 4 Fixt		None			
						Cust Tile Full Bath		None			
						Cust Tile SS Bath		None			
						Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav		None			
						Plumbing Extras		None			



Bldg / Addn	Description (RCN \$172,800)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,232		\$137,820									
	Adjustment for basement - None			(\$23,410)									
	Base Heat: FHA - Gas												
	Add Central Air	1,232	\$3,260.00	\$3,260									
	Deck #1: Wood Deck	144 SF	\$15.00	\$2,160									
	Plumbing	2	N/A	\$6,800									
Gar	Att Frame	728 SF		\$23,630	1.150	1996	11.00						
	Building Sub Total			\$150,260	1.150	1996	11.00	0	0	0	\$153,791		
Gar	Det Frame	0' X 0'	240 SF	\$10,410	5	1990	35.00	0	0	0	\$5,955		
	Building TOTAL Value										\$159,746	0.960	\$153,400

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	2020 Manual Migration 8/21/2024	BofR	Urban	Res	\$12,000	\$122,000	\$0	\$0	\$134,000
2023	VAI Import from 2023 file.	Import			\$12,000	\$122,000	\$0	\$0	\$134,000
2022	VAI Import from 2022 file.	Import			\$3,900	\$117,900	\$0	\$0	\$121,800
2021	VAI import from 2021 file	Import			\$3,900	\$117,900	\$0	\$0	\$121,800
2020	VAI Import from 2020 file	Import			\$3,800	\$114,500	\$0	\$0	\$118,300
2019	VAI Import from 2019 file	Import			\$3,800	\$114,500	\$0	\$0	\$118,300
2018	VAI Import from 2018 file	Import			\$3,800	\$114,500	\$0	\$0	\$118,300
2017		Import	Urban	Res	\$3,800	\$114,500	\$0	\$0	\$118,300
2016		Import	Urban	Res	\$3,800	\$109,700	\$0	\$0	\$113,500
2015		Import	Urban	Res	\$3,800	\$102,300	\$0	\$0	\$106,100
2014		Import	Urban	Res	\$3,800	\$102,100	\$0	\$0	\$105,900
2013		Import	Urban	Res	\$3,800	\$100,100	\$0	\$0	\$103,900
2012		Import	Urban	Res	\$3,800	\$89,400	\$0	\$0	\$93,200
2011		Import	Urban	Res	\$3,800	\$79,100	\$0	\$0	\$82,900
2010		Import	Urban	Res	\$3,800	\$72,600	\$0	\$0	\$76,400
2009		Import	Urban	Res	\$3,800	\$72,600	\$0	\$0	\$76,400



Photo 1 of 8



Photo 2 of 8



Photo 3 of 8

imported by Photo/Doc Import



Photo 4 of 8

imported by Photo/Doc Import



Photo 5 of 8

imported by Photo/Doc Import

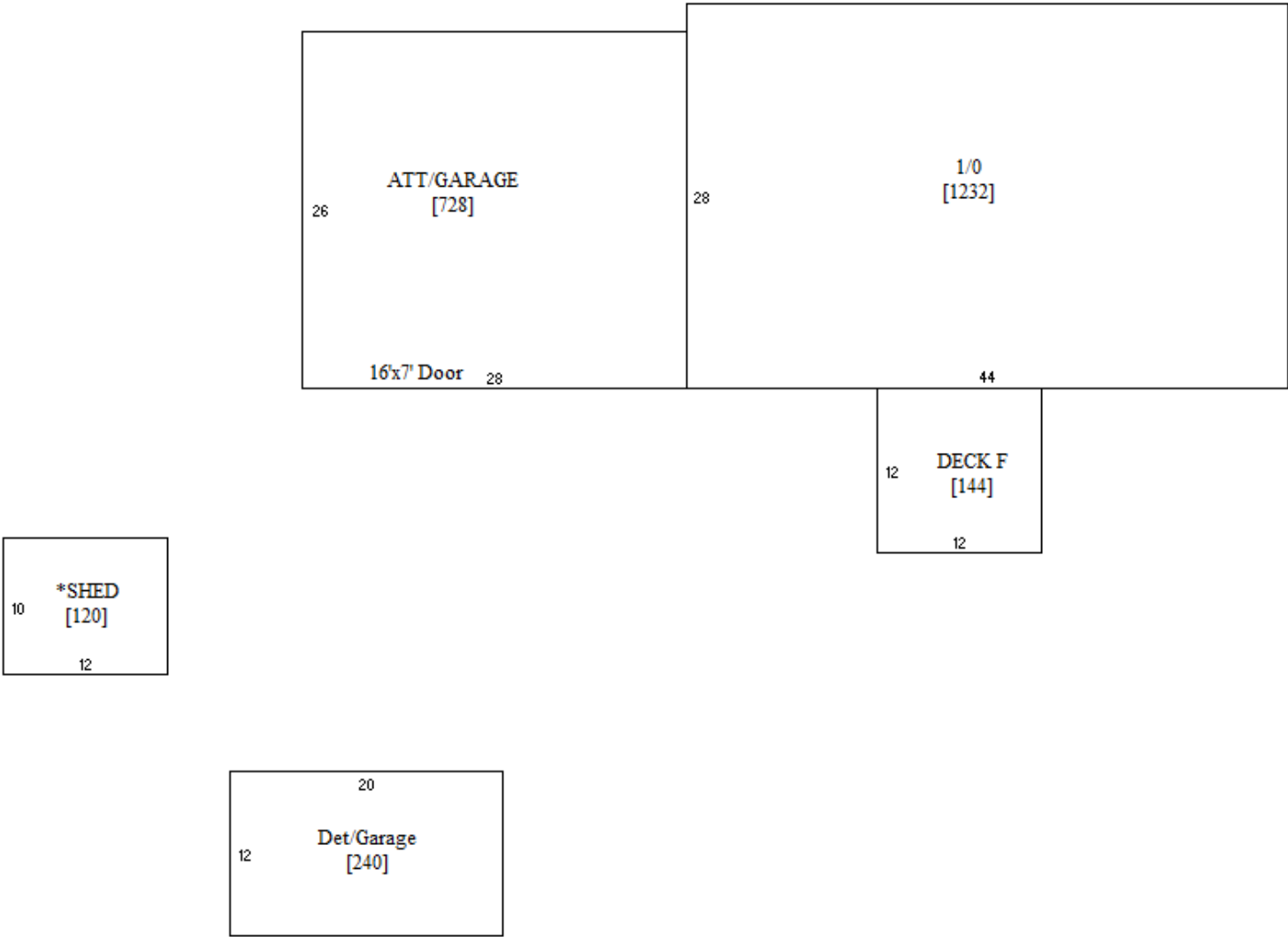


Photo 6 of 8

imported by Photo/Doc Import



imported by Photo/Doc Import



708 ELM ST, LISBON

Deed: DANIELS/TIMOTHY

Map Area: LISBON CITY-R

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: WGC, 03/23/1999

CID#:

Tax Dist: 19-00-00

Review/Date: LR, 08/30/2022

DBA:

Plat Page: 018

Entry Status: Inspected

MLS:

Subdiv: ADAMS & FREES ADDITION; CITY OF LISBON

Urban / Residential

Legal: LOT- 4 BLK-003 ADAMS & FREES ADDITION; CITY OF LISBON N-60' LOTS 4 & 5

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
FF Main	60.00	60.00	100.00	100.00	0.00			0.88	52.80	LISBON - R	\$100.00						
Sub Total						6,000.00	0.138					\$5,280	0%	0%	0%	\$0	\$5,300
Grand Total						6,000.00	0.138					\$5,280					\$5,300

Street

Utilities

Zoning

Land Use

FF Main	None	City Water	Residential Single Family	Residential
---------	------	------------	---------------------------	-------------

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
				10/14/2016	2618	N	\$8,000	Miscellaneous	Land	\$5,300	\$5,400	\$0	\$5,400
				5/20/2003	1764	N	\$1,000	Miscellaneous	Dwlg	\$147,800	\$131,100	\$0	\$131,100
									Impr		\$0	\$0	
									Total	\$153,100	\$136,500	\$0	\$136,500

Res. Structure

Finish

Plumbing

Addition

Garage

Occ. Code	101	Ttl Rooms Above #	7	Bedrooms Above #	2	Standard Bath - 3 Fixt	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	3/4 Bath		Year Built		Year Built	1998
Year Built	1998					1/2 Bath		EFA		EFA	27
EFA / EFYr	27 / 1998					Lavatory		EFA Year		EFF Year	1998
Arch. Dsgn	N/A					Toilet		Style		Style	Att Fr.
Style	1 Story Frame					Sink		Area (SF)		W X L	0' X 0'
AreaSF/TLA	1,224 / 1,224	Foundation	Conc			Shower Stall/Tub		Condition		Area (SF)	824
GLA 1st/2nd	1,224 / 0	Exterior Walls	Vinyl Siding			Mtl St Sh Bath		Phy-Depr. %		No Flr Adj.	No
Grade	4+5	Roof	Asphalt/Gable			Mtl Stall Shower		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.150	Interior Finish	Sheetrock			Wet Bar		NoBsmt Flr(SF)		Condition	NML
Condition	NML	Flooring	Carpet/Linoleum			Cust Bath - 3 Fixt		2nd Flr Adj.		Bsmt (SF)	
Phy-Depr. %	10%	Non-base Heating		Fireplace		Custom Tub		Heat		Interior Finish	<None>
Basement	None	Floor/Wall #	0			No Hot Water Tank		AC		Interior Finish (SF)	
No Bsmt Flr.	0	Pipeless #	0			No Plumbing		Attic (SF)		Qtrs Over	None
Heat	FHA - Gas	Hand Fired (Y/N)	No			Sewer & Water Only		Obsolescence		Qtrs Over (SF)	
AC	Yes	Space Heat #	0			Water Only w/Sink		Functional %	0%	Qtrs AC (SF)	
Attic	None	Appliances				Hot Tub		External %	0%	%Phy/F-E-O Obs	10.00-0-0-0
		Range Unit	Built-In Vacuums			Bidet		Other %	0%	Door Opnrs	
		Oven - Single	Intercom System			Fbols Service Sink		None		Stalls- Bsmt / Std	-- / 2.00
		Oven - Double	BI Stereo(SpkrsOnly)			Urinal		None			
		Dishwasher	Garbage Disposal			Sauna		None			
		Microwave	Range Hood			Cust Bath - 4 Fixt		None			
		Trash Compactor				Cust Tile Full Bath		None			
		Jennair				Cust Tile SS Bath		None			
		Security System				Cust Bath - 5 Fixt		None			
						Cust Tile Shower/Tub		None			
						Cust Tile SSB +lav		None			
						Cust Tile SSB w/Std Tub		None			
						Cust Tile SSB - 5 Fixt		None			
						Cust Bath +lav		None			
						Cust Bath w/Cust SS		None			
						Cust Bath w/Cust SS +lav		None			
						Plumbing Extras		None			



Bldg / Addn	Description (RCN \$169,016)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,224		\$137,820									
	Adjustment for basement - None			(\$23,410)									
	Base Heat: FHA - Gas												
	Add Central Air	1,224	\$3,260.00	\$3,260									
	Plumbing	1	N/A	\$3,400									
Gar	Att Frame	824 SF		\$25,900	1.150	1998	10.00						
	Building Sub Total			\$146,970	1.150	1998	10.00	0	0	0	\$152,114		
	Building TOTAL Value										\$152,114	0.960	\$146,000

[illegible]

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024	2020 Manual Migration 8/21/2024	BofR	Urban	Res	\$5,400	\$131,100	\$0	\$0	\$136,500
2023	VAI Import from 2023 file.	Import			\$5,400	\$131,100	\$0	\$0	\$136,500
2022	VAI Import from 2022 file.	Import			\$2,200	\$126,700	\$0	\$0	\$128,900
2021	VAI import from 2021 file	Import			\$2,200	\$126,700	\$0	\$0	\$128,900
2020	VAI Import from 2020 file	Import			\$2,100	\$123,000	\$0	\$0	\$125,100
2019	VAI Import from 2019 file	Import			\$2,100	\$123,000	\$0	\$0	\$125,100
2018	VAI Import from 2018 file	Import			\$2,100	\$123,000	\$0	\$0	\$125,100
2017		Import	Urban	Res	\$2,100	\$123,000	\$0	\$0	\$125,100
2016		Import	Urban	Res	\$2,100	\$116,000	\$0	\$0	\$118,100
2015		Import	Urban	Res	\$2,100	\$108,200	\$0	\$0	\$110,300
2014		Import	Urban	Res	\$2,100	\$107,600	\$0	\$0	\$109,700
2013		Import	Urban	Res	\$2,100	\$105,500	\$0	\$0	\$107,600
2012		Import	Urban	Res	\$2,100	\$94,200	\$0	\$0	\$96,300
2011		Import	Urban	Res	\$2,100	\$102,500	\$0	\$0	\$104,600
2010		Import	Urban	Res	\$2,100	\$94,000	\$0	\$0	\$96,100
2009		Import	Urban	Res	\$2,100	\$94,000	\$0	\$0	\$96,100
2008		Import	Urban	Res	\$2,100	\$94,000	\$0	\$0	\$96,100

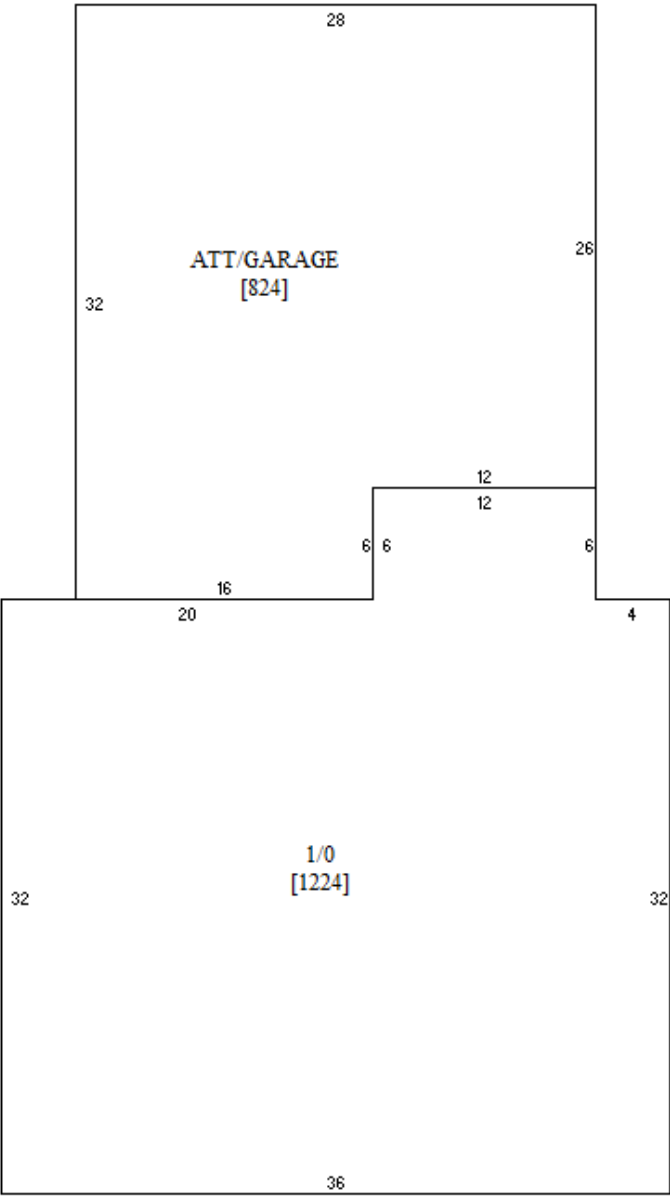


Photo 1 of 2



Photo 2 of 2

imported by Photo/Doc Import



For Equalization Meeting 4-8-25

enderlincity@mlgc.com

From: Howard Rasmusson <howardrasmusson@gmail.com>
Sent: Friday, March 28, 2025 11:21 AM
To: enderlincity@mlgc.com
Subject: Property tax increase

✓

I own a small 50x 60 ft lot described on tax form as PN 26=6714000 LT 8 BLK 10 ORG NW 60 ft.

I was notified of a 70% increase in the valuation from \$1300 in 2024 to \$2200 in 2025. I feel this is quite an excessive increase at this time for such a small lot.

I am not able to attend the meeting as I am not in the area during that time frame. I need to be noted so that I can continue my appeal at the county and state level if it is not resolved at this time.

Thank you

Howard Rasmusson