

Staff Report for 2025 State Board of Equalization

File No.: 2025-RICHLAND-HERTSGAARD

Prepared By: Property Tax Division

County or City: RICHLAND COUNTY

Appellant: MR. CRAIG HERTSGAARD

Type of Appeal: AGRICULTURAL LAND

Appeal Issue: Mr. Craig Hertsgaard is appealing the property value of \$280,100 on parcel 02-0000-00474.0000, located at 5530 165th Ave SE, Kindred, 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





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:

Township Name: Walcott West

County: Richland

Parcel ID: 02-0000-00474.0000

Legal Description: SE ¼ Sec 3 136-50

Appellant Contact Information:

Appellant Name: Craig Hertsgaard

Address: 5530 165th Ave SE, Kindred, ND 58051

Phone Number: 701-799-4121

Email Address: hertsfarm@juno.com

Answer the questions below that apply to the appeal:

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

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

☒ Prior to ☐ After Township/City Equalization Meeting
☐ Prior to ☐ After County Equalization Meeting
☐ No Notification Received

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

☒ Township/City ☒ County ☐ N/A

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

Has a recent appraisal been completed on the property?

☐ Yes (if yes, please attach) ☒ No

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

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

Please attach or email (propertytax@nd.gov) the following:

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

Appeal Process:

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.
- 4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.
- 5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.

2024 Richland County Real Estate Tax Statement

Statement No: 962

Parcel Number
02-0000-00541.200

Jurisdiction
WALCOTT TWP

Owner
HERTSGAARD, CRAIG FAMILY L

Physical Location
5530 165 AVE SE FARM-X
ND

Legal Description
SCT:10 TWN:136 RNG:050
COM NWCR NW1/4 10 136 50 S909' & E40'
POB: S250' E160' N260' SW/BEG CRAIG L
HERTSGAARD FAMILY LLLP

Acres
0.960

	2022	2023	2024
Legislative Tax Relief:	13.79	15.48	15.64
Tax Distribution (3-year comparison):	2022	2023	2024
True and Full Value	2,100	2,300	2,300
Taxable Value	105	115	115
Less: Homestead credit	0	0	0
Disabled Veteran credit	0	0	0
Net Taxable Value	105	115	115
Total mill levy	296.860	285.750	274.500
Taxes By District (in dollars):			
RICHLAND COUNTY	9.72	10.62	10.63
WALCOTT TWP	3.78	4.14	2.07
KINDRED SCHOOL	16.01	16.26	17.05
KINDRED FIRE	1.36	1.50	1.50
SOIL CONSERVATION DISTRIC	0.10	0.10	0.08
WATER RESOURCE	0.10	0.12	0.12
NORTH DAKOTA	0.10	0.12	0.12
Consolidated Tax	31.17	32.86	31.57
Net effective tax rate	1.48%	1.43%	1.37%

2024 TAX BREAKDOWN	
Net consolidated tax	31.57
Plus: Special Assessments	3.85
Total tax due	35.42
Less: 5% discount, if paid by February 15, 2025	-1.58
Amount due by February 15, 2025	33.84
(If your mortgage company pays your property taxes, then this is an informational statement only.)	
Or pay in two installments (with no discount)	
Payment 1: Pay by March 1, 2025	19.64
Payment 2: Pay by October 16, 2025	15.78

Penalty on 1st Installment & Specials:	
March 2, 2025	3%
May 2, 2025	6%
July 2, 2025	9%
October 16, 2025	12%
Penalty on 2nd Installment:	
October 16, 2025	6%

FOR ASSISTANCE, CONTACT:

Office: Richland County Treasurer
418 2nd Ave N
Wahpeton, ND 58075

Phone: 701.642.7705

Website: co.richland.nd.us

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Return with remittance

2024 Richland County Real Estate Tax Statement

Your canceled check is your receipt for your payment.
No receipt will be issued.

Parcel Number: 02-0000-00541.200
Statement Number: 962

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: _____



Total tax due	35.42
Less: 5% discount	-1.58
Amount due by February 15, 2025	33.84
Or pay in two installments (with no discount):	
Payment 1: Pay by March 1, 2025	19.64
Payment 2: Pay by October 16, 2025	15.78

HERTSGAARD, CRAIG FAMILY LLLP
5530 165TH AV SE
KINDRED ND 58051-9539

MAKE CHECK PAYABLE TO:

Richland County Treasurer
418 2nd Ave N
Wahpeton, ND 58075
Phone: 701.642.7705

The Kindred School District stretches across three counties: Cass, Richland and a small portion of Ransom. It currently levies 148 mills. The state's property tax system requires the school mill levy to be applied to the valuations determined by county governments. Each county has its own method of assigning values to the farmland in compliance with the state determination of productivity. In addition, counties are allowed to use modifiers to adjust differences in valuations throughout the individual counties. In the cases of Richland and Cass counties, the use of different methods for valuing farmland has resulted in significantly different tax valuations between the two counties on similar parcels.

The following two documents explain the problem. One is a map of the Kindred School District. The red line running through the map is State Highway 46. It is the dividing line between Cass and Richland counties. As background to this issue, I have highlighted eight quarters of farmland in green along Highway 46. They are across from one another with similar soil types and drainage. The soil productivity index ratings for corresponding parcels are also identical. You can see there is one in each of the townships stretching from east to west.

The second document is a chart comparing the parcel's tax valuation per acre, productivity index score, and taxes levied by the school district per acre. In the lower box, you will see that the school taxes levied in Richland County are 23-38% higher than on identical property in Cass. It should also be noted that the tax excess of Richland over Cass is calculated in dollars per acre. You need to multiply that number by 160 to get dollars per quarter. I believe this is not equitable to the Richland County landowners.

Also included in the packet is the description and soils information for the parcel which I am appealing the valuation. The legal description is the SE $\frac{1}{4}$ of Sec 3 in Walcott West Township in Richland County. For comparison, there is a property detail report and soils report for a similar quarter in Pleasant Township of Cass County. The two quarters are about two miles apart, but virtually identical in their classifications. A comparison of the two demonstrates the difference in valuations, and tax liability to the Kindred School District.

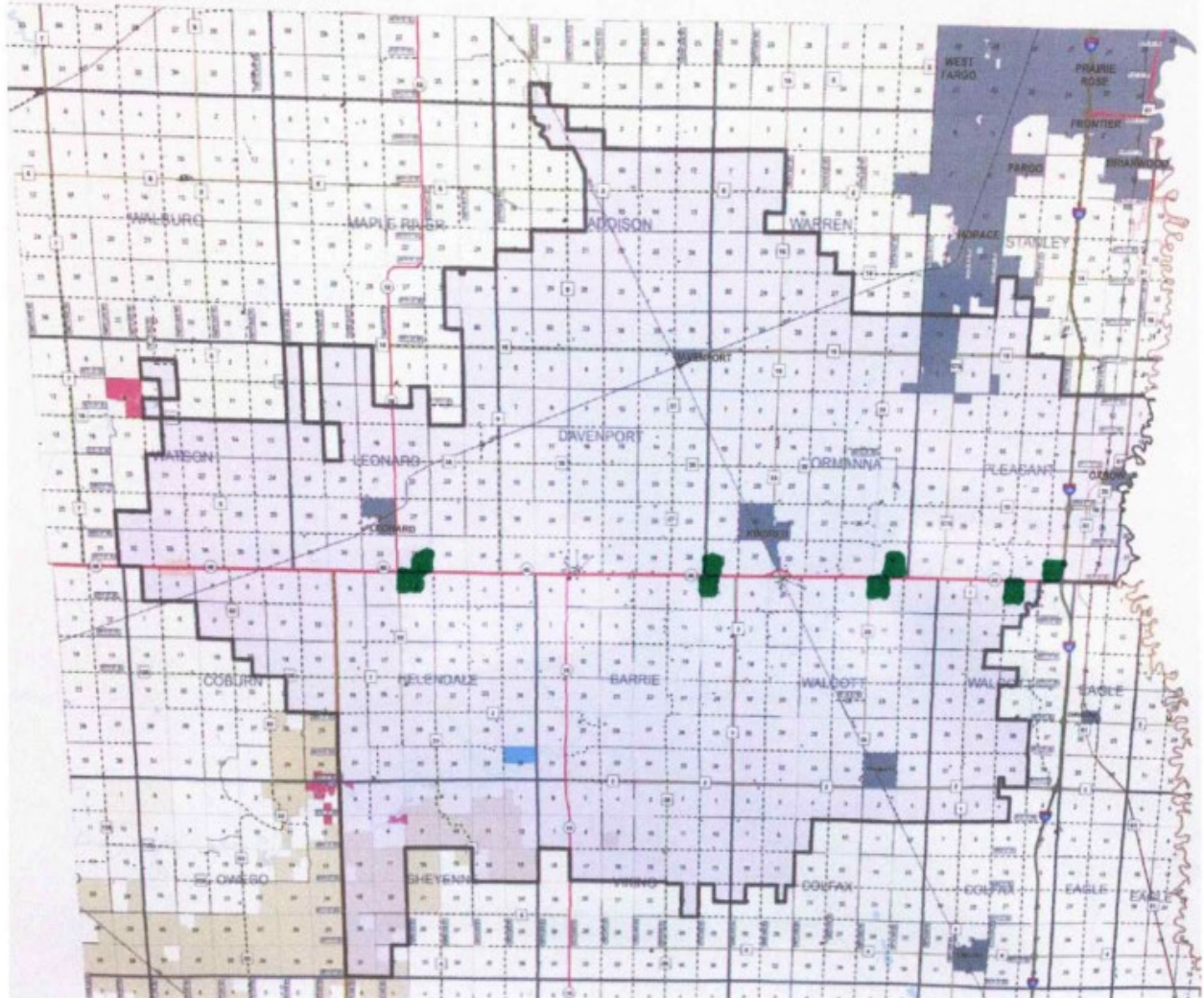
The Richland County agricultural soils valuation system has been questioned before. The State Board of Equalization file number 2015-RICH-RICH-001 is for a 2015 case. Your files likely have more information on this case than I can supply. I am not aware that the recommendations of the State Equalization Board have been followed by Richland County. I believe Cass County uses the NRCS PI system of valuation. If Richland used that system with limited modifiers the difference in valuation between the two counties would be minimal.

I believe the information presented is compelling, and I hope it leads to a solution to the problem.

Thanks for your consideration.

Cass County		Taxable	School District
	Productivity Index	Valuation /Acre	Levied Tax/Acre
Pleasant Twshp SE 1/4 Sec 35	85	\$72.68	\$10.76
Normanna Twshp SE 1/4 Sec 36	86	\$70.62	\$10.45
Normanna Twshp SW 1/4 Sec 31	90	\$74.31	\$11.00
Leonard Twnshp SE 1/4 Sec 34	62	\$46.79	\$6.92
Richland County		Taxable	School District
	Productivity Index	Valuation /Acre	Levied Tax/Acre
Wacott East Twshp NW 1/4 Sec 4	85	\$88.42	\$13.09
Walcott West Twshp NW 1/4 Sec 2	86	\$87.46	\$12.94
Barrie Twshp NW 1/4 Sec 1	90	\$96.60	\$14.30
Hellendale Twshp NW 1/4 Sec 4	62	\$64.75	\$9.58
	Richland Tax		Percent Excess
	Excess of Cass/A		Richland over Cass
Parcel Comparison 1	\$2.33		21.66%
Parcel Comparison 2	\$2.49		23.85%
Parcel Comparison 3	\$3.30		30.00%
Parcel Comparison 4	\$2.66		38.38%

KINDRED SCHOOL DISTRICT



RURAL LAND OWNER - DATA SHEET

Parcel Number: 57000010385000

Assessment Year

2024

Township/City #: 57 Pleasant Township

Legal Desc:

29-137-49 SE 1/4 A 160.00

Name: BONNIE L ODEGAARD

Address: RURAL ADDRESS

Total Acres: 160.25

Land Use Desc	Soil Type	Soil Desc.	PI	Mod Code	Mod %	Price	Mod Price	Taxable Acres	Value
Cropland	I229A	Fargo silty clay, 0 to 1 percent slopes	86			1469.00	1469.00	147.97	217353.24
Cropland	I235A	Fargo silty clay, depressionnal, 0 to 1 percent slopes	86			1469.00	1469.00	8.30	12192.70
Township ROW			0			0.00	0.00	3.98	0.00

Modifiers:

Total Taxable Ag Land Acres

156.27

Total Value

D - Bad Drainage

O - Stream Overflow

Modified

\$229,545.94

E - Erosion

R - Rocks/Obstacles

Unmodified

\$229,560.63

N - Nonconformity

S - Salinity

True & Full Value

\$229,500.00

Cass County

Property Detail Report

57-0000-10385-000 Newest Statement (2024 - #240167776)

Owner: Mill Levy Rate: 232.31

Address: RURAL ADDRESS

PLEASANT TWP ND 99999 Consolidated: \$2,665.78

Legal Description

Lot: 0 Block: 29 29-137-49 SE 1/4 A 160.00

Type: Real Estate Ag Land: \$229,500.00

Mill Levy Rate: 232.31 Res Land: \$0.00

Tax: \$2,665.78 Res Building: \$0.00

Discount: \$133.29 Total: \$229,500.00

Paid: \$2,532.49 Taxable Value Before Credits: \$11,475.00

Net Taxable Value: \$11,475.00

Type	Description	Amount
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Consolidated	County	\$539.90
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Consolidated	State	\$11.48
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Consolidated	County Soil Conservation	\$12.85
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Consolidated	Horace Rural Fire	\$149.18
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Consolidated	Undefined tax item code: G	\$11.48
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Consolidated	County Park	\$0.00
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Consolidated	Kindred Public School District #2	\$1,702.32
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Consolidated	Pleasant Township	\$209.88
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Consolidated	Southeast Water Resource District	\$28.69
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Total		\$2,665.78
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Year - 2024 Richland County Real Estate Tax Statement

Parcel Number
2-0000-00474.000

Jurisdiction
TOWNSHIP

Physical Location

Lot: Block: Sec: 3 Twp: 136 Rng: 50 Acres: 159
Addition: 0000

Legal Description

SE1/4 EXC 1.50A DRN 3 136 50 CRAIG L HERTSGAARD FAMILY LLLP & JOHN P HERTSGAARD FAMILY LLLP

HERTSGAARD, CRAIG FAMILY LLLP
5530 165 AVE SE
KINDRED ND 58051-9539

HERTSGAARD, JOHN FAMILY LLLP

Legislative Tax Relief - 3 year comparison	2022	2023	2024
School Levy Reduction	\$1,736.05	\$1,885.35	\$1,904.54
Tax Distribution (3-year comparison):	2022	2023	2024
True and Full Value	\$264,300	\$280,100	\$280,100
Taxable Value	\$13,215	\$14,005	\$14,005
LESS: Homestead credit	\$0	\$0	\$0
Veteran's credit	\$0	\$0	\$0
Net Taxable value ->	\$13,215	\$14,005	\$14,005

Total Mill Levy	296.86	285.75	274.5
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Taxes by District (In Dollars)

STATE	\$13.22	\$14.00	\$14.01
COUNTY	\$1,248.02	\$1,321.37	\$1,318.57
SCHOOL	\$2,014.23	\$1,980.31	\$2,077.64
TOWNSHIP	\$475.74	\$504.18	\$252.09
FIRE	\$171.79	\$182.07	\$182.06

Consolidated Tax	\$3,923.00	\$4,001.93	\$3,844.37
LESS Primary Residence Credit ->			\$0.00
Net Consolidated Tax	\$3,923.00	\$4,001.93	\$3,844.37
Net effective tax rate --->	1.48%	1.43%	1.37%

Statement Number:

647 001461

2024 Tax Breakdown

Net Consolidated Tax:	\$3,844.37
Plus: Special assessments:	\$634.90
Total tax Due	\$4,479.27
Less: 5% discount, if paid by Feb 15th:	\$192.22

Amount due by Feb 15th:	\$4,287.05
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or pay in 2 installments (with no discount)

Payment 1: Pay by Mar 1st:	\$2,557.09
Payment 2: Pay by Oct 15th:	\$1,922.18

Special Assessments

Special Number - Amount - Description

005.00 - \$634.90 - DRAIN

For assistance with this statement, please contact:

Richland County Treasurer
418 2nd Ave N.
Wahpeton, ND 58075
701-640-7705

www.co.richland.nd.us

Legal Description Information

PARCEL NUMBER.....02 0000 00474 000
 SERIAL/STATEMENT NUMBER..00000647
 TOWNSHIP/CITY #..... 2 WALCOTT TOWNSHIP
 ADDITION..... TOWNSHIP
 BLOCK..... SEC-TWSP-RANGE..... 3-136-050
 LONG LEGAL.....SE1/4 EXC 1.50A DRN 3 136 50 CRAIG L HERTSGAARD F
 001. AMILY LLLP & JOHN P HERTSGAARD FAMILY LLLP
 ACRES: FARM... 158.50 RES... COM... NWT...
 TOTAL... 158.50 EXEMPT...
 STATUS...ACTIVE CLASSIFICATION.....REGULAR PARCEL

Names Attached to Property

001. NAME.....HERTSGAARD, CRAIG FAMILY LLLP
 ADDRESS LINE 1.....HERTSGAARD, JOHN FAMILY LLLP
 ADDRESS LINE 2.....5530 165 AVE SE
 CITY/STATE/ZIP.....KINDRED ND 58051-9539
 TAX LIST..Y OWNER.....Y STATEMENT.Y CONTRACT..N
 MRTGE.....N OTHER.....N PER CENT..

Soils Contained on Property

SOIL DESCRIPTION	YEAR	CLASS	PI	TYPE	PRICE	MOD	PRICE	ACRES	VALUE
-----MODIFIERS AND PER CENTS-----									
001. Roads	2024	16		803				4.00	
002. Fargo Silty Clay 0-1% Slopes	2024	13	86	I229A	1,818.88		1,818.88	154.00	280,107.52
** UNMODIFIED PRICE PER ACRE AND TOTAL					1,772.83			158.00	280,107.52
* MODIFIED PRICE PER ACRE AND TOTAL					1,772.83			158.00	280,107.52
TOTAL ESTIMATED TRUE & FULL VALUE									280,100
ASSESSED VALUE OF PROPERTY									140,050
TAXABLE VALUE									14,005