

Staff Report for 2025 State Board of Equalization

File No.: 2025-SARGENT-MCLAEN

Prepared By: Property Tax Division

County or City: SARGENT COUNTY

Appellant: MR. STEVE MCLAEN

Type of Appeal: CLASSIFICATION

Appeal Issue: Mr. Steve McLaen is appealing the residential classification and valuation of \$300,400 on parcel 18-5406000 located at 9859 130 Ave SE, Forman, 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





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: 130th Ave. SE, Havana, ND 58043
Township Name: Taylor
County: Sargent
Parcel ID: 18-5406000
Legal Description: SE 1/4-15-129-56

Appellant Contact Information:

Appellant Name: Steven Klefstad & Janell McLaen
Address: PO Box 9 13124 Highway 11, Forman, ND 58032
Phone Number: 701-680-0797
Email Address: Steve@StockGrowers.Bank

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.

July 17th, 2025

Parcel #18-5406000

Owners: Steven & Laurel Klefstad and Janell (Klefstad) McLaen

Legal Description: SE ¼-15-129-56 Taylor Township, Sargent County

History:

Land was acquired in 2015 from their father Harlan Klefstad who passed away.

Property has always been used as a farm and is virgin pastureland. There is no cropland, just sloughs, rocks, and grass.

The house was built by Civil War Veteran Colonel Parsons in the late 1800s. It is uninhabitable. The outbuildings are very old and obsolete. See photos. Only three storage sheds are insurable and are currently used for some farm machinery storage by other farmers but basically empty.

The house was occupied by a full-time farmer, Jim Duff, and his wife Sandy from 1967 until 2020 and has been vacant since then.

The buildings on the property **were always treated as tax exempt** until this year.

A letter from the county was sent about the current use of the house and buildings and a notice for the over 10% increase in taxes. Steven Klefstad called the Assessor's office because they had called and wanted to measure the house and other buildings. He did not understand that they were planning to put the buildings on the tax rolls. I have found nothing in the State Statute that states that the taxpayer has X amount of days to appeal or respond to a letter from the Assessor about putting prior tax-exempt property on the tax rolls. I would have to assume that this is the purpose of the township and county equalization meetings.

We (Klefstad & McLaens) met with the Township Officers on April 16th and explained our situation. Mrs. Hayen, the County Assessor was present. The Township Officers agreed that the buildings on the property should still be exempt and that they were of little, or no value based on their condition and obsolescence. They asked for her guidance in the matter, and she just told them that she had sent Mr. Klefstad a letter and he failed to return it within the required time.

Under the ND Taxpayer Bill of Rights and N.D.C.C. 57-12 (see attached) the Township Board of Equalization may reduce an assessment upon the property owner's presentation of evidence to support the appeal, which they did. This should have ended the process. However, the Assessor ignored their ruling and took the matter to the County Commissioners.

We (Klefstad & McLaens) presented our case at the County Equalization Meeting on June 10th. We provided them with the Guideline from the ND Office of the State Tax Commissioner on Property Tax: Exemption of Farm Buildings and other improvements.

Lines 1. 2. 3. and 7. Provide the clear definition of the law that the buildings were occupied by a farmer when vacated and have been vacant ever since and therefore should continue as tax exempt.

According to the Office of the State Tax Commissioner once a farm and its residence have been determined as Tax Exempt no further filing is needed to qualify if it remains vacant as in this case. (See Attached Flow Chart)

The County Commissioners ignored this fact and sided with the Assessor whose only argument was that we did not respond in some unknown allotted time to her letter about the changes. Even if the County had the authority to increase the taxes by over 15%, which they did, they were obligated to give us notice by mail to appear before them at least five days within the designated notice. This didn't happen either. Then the County held another meeting on the morning of June 11th, but failed to give public notice, so we did not make the 2nd meeting where they discussed our case again. I was told by one of the Commissioners after the first meeting to not worry about it because they would go along with our request when they did meet again. The County then held a 3rd meeting on June 12th and voted to leave all of the assessments the same as last year because a number of residents were voicing their concerns about the large increases in their valuations. When we contacted the Assessor, we were told that it didn't apply to us.

We were told by the Assessor that we should tear down the buildings since they are obsolete and would then avoid the taxation. This farm may be obsolete and vacant, but it still is a landmark and was the pride and joy of a man who did a lot for Sargent County and the State of North Dakota. Look him up. Harlan A. Klefstad.

Also, we object to the value assigned to the land itself. Attached is the Township parcel valuation list. Most of the land is tillable in the Township and we own several nearby quarters that are tillable. Most of the good farmland is valued at \$180,000 to \$222,000 and this property now has the highest valuation in the township at \$300,400. See attached. Rocks, sloughs, and grassland is selling for about 35% of tillable land around Sargent County. I can claim to be an expert on land values, based on being a landowner and serving this area as a Banker for 45 years.

In closing, I will repeat what I told the County Commissioners. I voted against eliminating property taxes because I have always felt that local government closest to the people is the best. And this is not personal but unfortunately, most of our elected officials are not well versed on these laws and they took the easy route of just siding with their Assessor whose only argument was that the paperwork was not returned. Unbelievable.

We are trusting in you that common sense and fairness still applies here in North Dakota.

Respectfully,

Steven Klefstad

Janell McLaen

A handwritten signature in blue ink, appearing to read 'SDM', with a stylized flourish extending from the end.

Steven D. McLaen

President Stock Growers Bank, Forman, ND



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OFFICE OF STATE TAX COMMISSIONER
BRIAN KROSHUS, COMMISSIONER

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NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER GUIDELINE - PROPERTY TAX: EXEMPTION OF FARM BUILDINGS AND OTHER IMPROVEMENTS

GENERAL PROVISIONS

1. Farm buildings and improvements located on agricultural lands are exempt from taxation provided they are used as part of a farm plant.

The land must be used for raising agricultural crops or grazing farm animals and used as part of a farm plant. A farm plant is the entire farm enterprise operated as an economic unit. If the unit contains less than 10 acres of land, the taxing authority, in determining whether the unit is a farm, must consider such things as the present use, the adaptability to use, and how similar type properties in the immediate area are classified for tax purposes.

Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of a greenhouse.

2. A residence or other building located on agricultural land is exempt if used both in a farming and in a non-farming activity, provided the primary or dominant use of it is in farming.
3. Buildings and other improvements located on agricultural land in unplatted areas within the boundaries of an incorporated city are exempt, provided the buildings are used for agricultural purposes and are part of a farm plant.
4. A residence or other building located on platted land within the boundaries of an incorporated city or upon railroad operating property is not exempt as a farm building. An outlot (a lot included within the boundaries of an original or subdivision plat) is platted land.
5. Any building located on a farm and occupied or used by someone not engaged in farming is not exempt. (See number 8)
6. A reasonable amount of land on which a non-exempt building is located must be assessed in the same classification as the building, either residential or commercial.
7. A vacant farm residence or building located on agricultural land is exempt, provided it was exempt as part of a farm plant or as a farm residence when it was last used. A vacant farm residence or building which was taxable because of a non-qualifying use should remain taxable until its active use has changed.
8. Buildings located on agricultural land used by a farmer to provide housing for that farmer's workers are exempt, provided they are used as part of a farm plant. (See number 5)
9. Buildings and other improvements primarily used to feed chickens, turkeys or other poultry, cattle, pigs or other livestock are exempt if the enterprise is located on agricultural land.

"Livestock" includes "nontraditional livestock", that is, any wildlife held in a cage, fence, enclosure, or other man-made means of confinement that limits its movement within definite boundaries, or an animal that is physically altered to limit movement and facilitate capture. [N.D.C.C. § 36-01-00.1].

10. Beekeeping is an agricultural practice. It includes extraction and storing of honey in containers. Buildings and improvements used in connection with a beekeeping operation are exempt. [N.D.C.C. § 4.1-16-18].

Processing honey is a commercial operation. Buildings and improvements used in connection with commercial honey operations are not exempt. Processing honey is any procedure, including filtering or clarifying, which changes the natural state of honey. Morel v. Thompson, 225 NW 2d 584 (N.D. 1975).

11. "Farm buildings and improvements" includes a greenhouse or other building used primarily for the growing of horticultural or nursery products from seed, cuttings, or roots, if not used on more than an occasional basis for a showroom for the retail sale of horticultural or nursery products. A greenhouse or building used primarily for display of grown horticultural or nursery products is not a farm building or improvement.

A commercial nursery is a farming operation; buildings and improvements used in the operation of a commercial nursery are exempt. Boehm v. Burleigh County, 130 NW 2d 170 (N.D. 1964).

12. The exemption is not limited to a single set of farm buildings. If a farmer has more than one set of farm buildings, all are exempt if the buildings are used as part of the farm plant.

FARM RESIDENCE EXEMPTION

13. A residence is exempt if it is situated on a farm and is occupied or used by an individual who is a farmer. It does not need to be owned by the farmer.

The term **farm** means a single tract or contiguous tracts of agricultural land containing a minimum of 10 acres which are normally used for farming or ranching.

The term **farmer** means an individual who normally devotes the major portion of the individual's time to the activities of producing unmanufactured products of the soil (except for marijuana grown under N.D.C.C. Ch. 19-24.1), poultry, livestock or dairy products. The farmer and spouse, if married, must have received more than 66% of their combined annual gross income from farming activities in any one year of the two preceding calendar years, whether one or both are farmers. The term also includes an individual who is a retired farmer or beginning farmer. The farmer and spouse, if married, must have received more than 66% of their combined annual gross income, as described in N.D.C.C. § 57-02-08(15)(b)(3), from farming activities in any one year of the two preceding calendar years, whether one or both are farmers.

14. A retired farmer is an individual who quit farming because of illness or age and has not merely changed occupations. The local assessment officials have the responsibility to determine whether a farmer retired because of illness or age.
15. A beginning farmer is an individual who: 1) began occupancy and operation of a farm in either of the two preceding calendar years; 2) normally devotes the major portion of time to farming activities and; 3) who does not have a history of farm income from farm operations for each of the two preceding calendar years.
16. A residence occupied by the surviving spouse of a farmer who owned and occupied the residence as an active farmer at the time of death is exempt through the end of the fifth taxable year after the year of the farmer's death.

A residence occupied by the surviving spouse of a farmer who owned and occupied the residence as a retired farmer at the time of death remains exempt for as long as the residence is continuously occupied by the farmer's surviving spouse.

17. A residence located on a tract of agricultural land containing 10 acres or more, occupied by a farmer who also farms other noncontiguous land, qualifies for the exemption even though the particular tract of land upon which the residence is located does not produce 66% or more of the farmer's income.
18. A residence is not exempt if it is located on a tract or contiguous tracts of agricultural land, whether owned or rented, containing less than 10 acres.
19. A residence located on a tract or contiguous tracts of agricultural land containing 10 acres or more is not exempt if it is occupied or used by an individual who is not a farmer.
20. A mobile home, as described in N.D.C.C. § 57-55-01, qualifies as a farm residence, provided such mobile home is permanently attached to a foundation.
21. A residence is exempt if it is situated on a farm and remains occupied by the retired farmer who owned and occupied it as a farmer at the time of retirement.
22. If the agricultural land acreage owned by the retired farmer diminishes to less than 10 acres after retirement, the residence may continue to be exempt, provided that the residence qualified for the exemption at the time the farmer retired.
23. "Gross income from farming activities" means gross income from farming as defined for purposes of determining if an individual is a farmer eligible to use the special estimated income tax payment rules for farmers under the Internal Revenue Code § 6654.
24. When an exemption application is filed by an occupant that claims to be an active farmer, the applicant shall provide to the assessor, for the year or years specified by the assessor, the Statement of Farm Gross Income and Application for Property Tax Exemption of a Farm Residence, as prescribed by the tax commissioner.

If the occupant is someone other than the property owner, the property owner will complete and submit the application for the exemption. The occupant must complete and submit the Statement of Farm Gross Income.
25. The completed Statement of Farm Gross Income should be submitted with the Application for Property Tax Exemption of a Farm Residence, which is due on or before February 1 of the year which the exemption is claimed. Or, the completed Statement of Farm Gross Income may be submitted separately from the application form, in which case it must be submitted no later than March 31 of the year for which the exemption is claimed. Use the most recent of the two calendar years preceding the year for which the exemption is being claimed to show compliance. See the Statement of Farm Gross Income for examples.
26. Income information provided to the assessor is confidential.
27. If a farmer operates a bed and breakfast facility in the farm residence occupied by that farmer, the residence is exempt provided the farmer and the residence meet the other qualifications for the exemption.

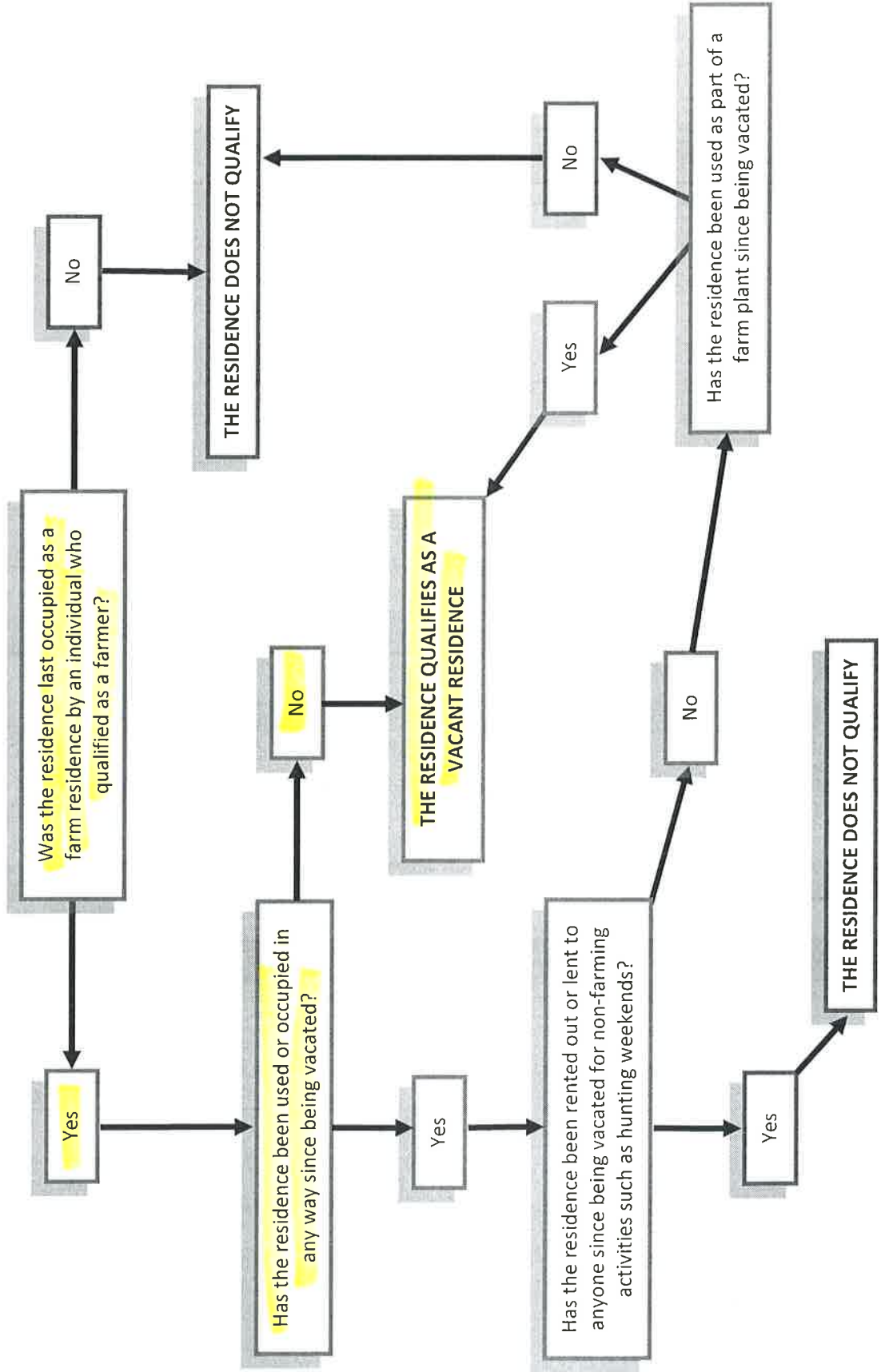


STATE OF NORTH DAKOTA

OFFICE OF STATE TAX COMMISSIONER

BRIAN KROSHUS, COMMISSIONER

Vacant Residence Flow Chart



PROPERTY TAX

Assessment Process

All real property subject to taxation is assessed according to its value on February 1 of each year. When the value of property changes there should be corresponding changes in the property's valuation for tax purposes.

Written notice must be sent to a property owner whenever the true and full value of a property has increased since the previous year's assessment to one or more of the following levels:

1. The assessor has increased the true and full valuation to a level of 10 percent or more and \$3,000 or more from the previous year's assessment. Delivery must occur at least 15 days prior to the local equalization meeting.
2. 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 15 percent from the amount of the previous year's assessment. Reasonable notice and opportunity to be heard regarding the intention of the board to increase the assessment must be given prior to the board taking action.
3. 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 percent or more and \$3,000 or more from the previous year's assessment. Delivery must occur within 15 days after the meeting of the township, city, or county board that ordered the increase and within 30 days after the meeting of the State Board of Equalization if the state board ordered the increase.

The notice must be delivered in writing to the property owner's last known address, or provided to the property owner by electronic mail directed with verification of receipt to an email address at which the property owner has consented to receive notice.

The notice must provide the true and full values used to make the assessment and the dates, times, and locations of the local, county, and state boards of equalization meetings.

The Appeal Process

In North Dakota there are two procedures for appealing an assessment (valuation).

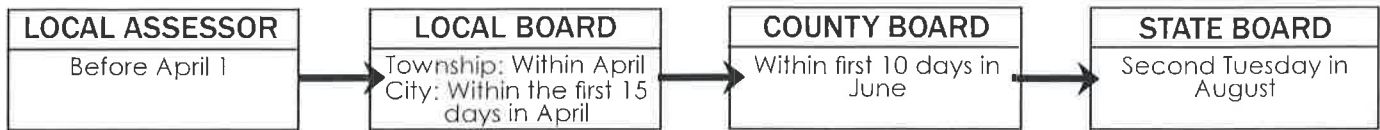
One procedure is informal and allows a property owner to appeal the current year's assessment by contacting the local assessor and the various boards of equalization before the assessment is finalized. This method will not result in any court action.

The other procedure is formal and allows a property owner to appeal either a current or prior year's assessment by completing and filing an application for abatement and refund of taxes. This procedure begins after the assessment is finalized, follows a strict schedule of hearings, and may result in court action as the final step of appeal.

- The steps for informal and formal appeals are on the next page.
- The following pages will also provide you with helpful information regarding the application process and compromise of unpaid taxes.

didn't happen

PROPERTY TAX — INFORMAL APPEAL



A property owner who has questions about an assessment (valuation) should contact the local (township, city, or district) assessor before April 1.

A property owner may appeal the assessor's valuation for the current year to the local board of equalization. The township board meets within the month of April. The city board meets within the first 15 days of April. The local board may reduce an assessment upon the property owner's presentation of evidence to support the appeal.

The property owner may continue the appeal to the county board of equalization, which meets during the first 10 days in June.

The county board may reduce an assessment upon the property owner's presentation of evidence to support the appeal.

The final step is an appeal to the State Board of Equalization. The state board meets the second Tuesday in August and may reduce an assessment only if the property owner has appealed to both the local and county boards of equalization. The decision of the state board is final. However, a property owner may file an application for abatement and refund of taxes by following the procedures for formal appeals described below.

PROPERTY TAX — FORMAL APPEAL

Who May Apply

Any person who has an estate, right, title, or interest in a property may file an application for abatement or refund of taxes if the person claims an assessment is excessive or illegal. The application procedures are described on the next page. This includes, but is not limited to, the property owner, lessee, contract for deed purchaser, person who paid the tax, or person who has an interest in the property. Mobile home owners have the same right to abatement or refund as do owners of real property. Special assessments are not subject to abatement procedures.

Grounds for Abatement

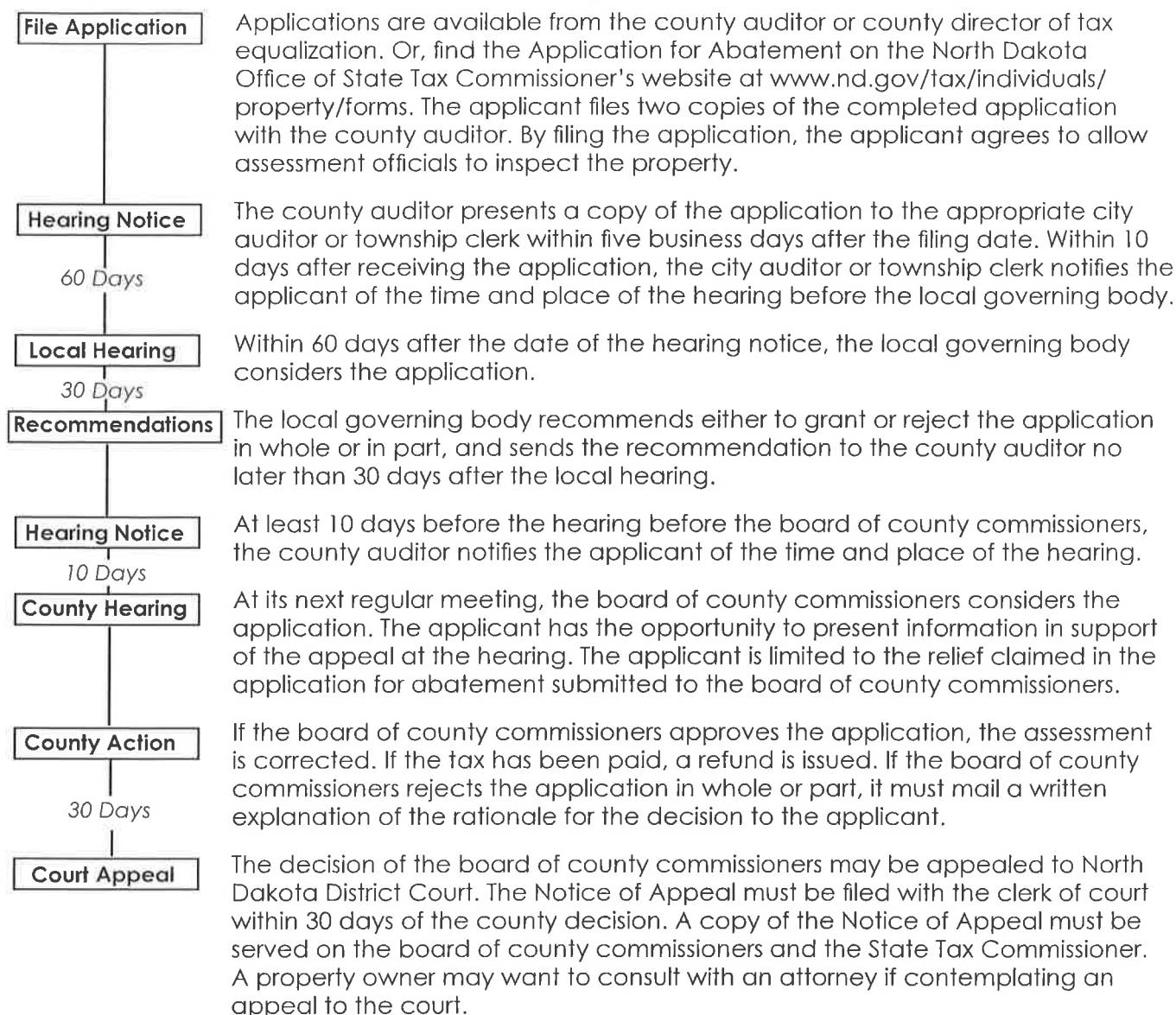
- The assessment is invalid, inequitable, or unjust.
- An error has been made in the entry, description, valuation, or extension of tax.
- The improvements did not exist on the assessment date (February 1).
- The applicant had no taxable interest in the property on the assessment date.

- The property is exempt.
- The taxes were erroneously paid.
- The property was assessed and taxed more than once in the same year.
- The building, mobile home, structure, or improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster.
- The applicant is eligible to receive the property tax credit for senior citizens or individuals with disabilities.

Time for Filing Application

A person may file an application for abatement of the current year's assessment after the State Board of Equalization finalizes valuations following the August meeting. The application must be filed by November 1 of the year following the year in which the tax becomes payable. For example, the application for abatement of a 2019 tax (payable in 2020) must be filed no later than November 1, 2021.

PROPERTY TAX — APPLICATION PROCEDURES





NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER GUIDELINE - PROPERTY TAX: DATES AND PROCEDURES FOR THE ASSESSMENT OF REAL PROPERTY

VALUATION AND LISTING OF REAL PROPERTY

All real property subject to taxation is listed and is assessed according to its valuation on February 1 of each year. [See North Dakota Century Code (N.D.C.C.) § 57-02-11]

In a separate list, the assessor must describe, list and value all real property exempt from taxation, except for property of the United States, the State of North Dakota, a political subdivision of the State of North Dakota, or farm buildings or farm residences exempt from property taxes by law. [See N.D.C.C. § 57-02-14]

In the valuation of exempt properties, the assessor must designate the properties exempted by local discretion or charitable status. This means property exempt from taxation as new or expanded businesses under N.D.C.C. Ch. 40-57.1; improvements to commercial and certain residential property in N.D.C.C. Ch. 57-02.2; buildings belonging to institutions of public charity, new single-family residential, townhouse, or condominium property, property used for early childhood services, or pollution abatement improvements under N.D.C.C. § 57-02-08.

ASSESSORS RECEIVE ASSESSMENT BOOKS

By the second Wednesday in February of each year, the county auditor furnishes the assessment books and forms necessary to complete the assessment of real property to all the assessors. [See N.D.C.C. § 57-02-31]

The assessment list sets out all tracts of real property subject to taxation, the name(s) of the owner(s), the number of acres, and the lots and parts of lots or blocks included in each description.

DUTIES OF ASSESSORS N.D.C.C. § 57-02-34

Assessors complete their assessment duties during the 12-month period preceding April 1 of each year. Assessors should physically inspect properties in their jurisdictions.

Generally taxable buildings, structures, and improvements, even if owned by someone other than the landowner, must be assessed with the land on which they are located. See exceptions in N.D.C.C. § 57-02-26.

The assessor is responsible for determining the true and full value of each tract of real property subject to taxation and all taxable improvements and structures located on it. Those values are entered into separate columns opposite the description of the property. The assessor must also set out the assessed value of each property. Each class of property---agricultural, residential and commercial---is listed separately.

Residential property - true and full value of each lot or tract, true and full value of all structures on each lot or tract, total true and full value of the property, 50% of total true and full value, total taxable value (9% of assessed value).

Commercial property - true and full value of each lot or tract, true and full value of all structures on each lot or tract, total true and full value of the property, 50% of total true and full value, total taxable value (10% of assessed value). Commercial property includes all vacant lots and all property that does not qualify as agricultural, residential, centrally assessed, or exempt.

Total taxable value before homestead credit and disabled veterans' credit - sum of agricultural, residential and commercial taxable values.

Homestead credit allowance - a reduction on the taxable valuation of the homestead of a qualifying individual as set out in N.D.C.C. § 57-02-08.1.

Disabled veterans' credit allowance - a reduction on the taxable valuation of the homestead of a qualifying disabled veteran as set out in N.D.C.C. § 57-02-08.8.

Total taxable value after homestead credit and disabled veterans' credit - the valuation remaining after the deduction of any homestead credit or disabled veterans' allowance.

NOTICE OF INCREASED ASSESSMENTS

When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon to an amount that is an increase of \$3,000 or more and 10% or more from the amount of the last assessment, the assessor shall deliver written notice of the amount of increase and the amount of the last 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 must be completed at least 15 days before the meeting of the local board of equalization.

If written notice by the assessor was not required 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 thereon to an amount that results in a cumulative increase of \$3,000 or more and 10% or more from the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered to the property owner. The written notice 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 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 The State Board of Equalization ordered the assessment increase. (See N.D.C.C. § 57-02-53)

Examples of how this procedure works are as follows:

Property A - The assessor increases true and full value from \$24,000 to \$29,600.

Current year	=	\$ 29,600
Last year	=	24,000
Increase in valuation	=	\$ 5,600
		or 23.3% increase

The current year true and full valuation increased more than \$3,000 and more than 10% over the last assessment. Therefore a notice **must** be mailed, delivered, or provided by electronic mail to the property owner.

Property B - The assessor increases true and full value from \$17,700 to \$19,300.

Current year	=	\$ 19,300
Last year	=	17,700
Increase in valuation	=	\$ 1,600
		or 9% increase

The current year true and full valuation increased less than \$3,000 and less than 10% over the last assessment. Therefore, a notice does **not** have to be mailed, delivered, or provided by electronic mail to the property owner.

Property C - The assessor increases true and full value from \$79,000 to \$84,000.

Current year	=	\$ 84,000
Last year	=	79,000
Increase in valuation	=	\$ 5,000
		or 6.3% increase

The current year true and full valuation increased more than \$3,000 but less than 10% over the last assessment. Therefore, a notice does **not** have to be mailed, delivered, or provided by electronic mail to the property owner.

Property D - The assessor increases true and full value from \$13,000 to \$15,000.

Current year	=	\$ 15,000
Last year	=	13,000
Increase in valuation	=	\$ 2,000
		or 15.4% increase

The current year true and full valuation increased more than 10% over the last assessment but less than \$3,000. Therefore, a notice does **not** have to be mailed, delivered, or provided by electronic mail to the property owner.

The notice must set out the true and full values used by the assessor to make the assessment for the current year and for the previous year and must also set out the dates of the meetings of both the local and county boards of equalization. The notice is mailed or delivered at the expense of the assessment district in which the assessor is employed.

NOTICE OF EQUALIZATION MEETINGS TO BE PUBLISHED

Each year the county auditor shall publish in the official county newspaper for two successive weeks, a notice that proceedings for the equalization of assessments will be held by the several local equalization boards and for the proceedings of the county board of equalization. The notice of the local equalization boards may not be more than 45 days before the date of the equalization proceedings and the second publication may not be less than 14 days before the equalization proceedings. The notice must contain a statement that the proceedings will be held at the regular meeting place of the governing board or other place designated by that board of the township or city, as the case may be.

The notice of the county equalization board may not be earlier than May 1 and the second publication may not be later than May 20, however, the second notice must be published more than 10 days prior to the date of the meeting. The notice must contain the date, time, and location of the meeting. Both publications must also contain a statement that each taxpayer has the right to appear before the appropriate board of review or equalization and petition for correction of the taxpayer's assessment.

The first meeting was published but

*The second and third were not.
We didn't know so we unable to
plead our case.*

The equalization proceedings in a city must be held within the first 15 days of April and the equalization proceedings in an organized township must be held in the month of April. [See N.D.C.C. §§ 57-02-51 and 57-02-52]

The primary responsibility for a fair distribution of the tax burden rests with the assessors and local boards of equalization.

TOWNSHIP BOARD OF EQUALIZATION

The Township Board of Equalization consists of the members of the township board of supervisors. The board meets annually within the month of April at its usual meeting place. 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 date. [See N.D.C.C. Ch. 57-09]

It is the duty of the Township Board of Equalization to determine whether or not all taxable property has been properly listed and valued by the assessor. If any real property has been omitted, the board is responsible for listing the property on the assessment list at its true and full value. It is also the duty of the board to correct any assessment which is not listed at its true and full value. The board 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 last 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.

All complaints and grievances of residents of the township must be heard and decided by the board. Complaints by nonresidents must be heard and determined by the County Board of Equalization. [See N.D.C.C. § 57-09-04]

Errors in valuation made by the assessor that are not corrected at the local level are difficult to correct later. Therefore, the board should thoroughly examine the assessment list and carefully equalize assessments.

The Township Board of Equalization must complete the equalization process within 10 days.

CITY BOARD OF EQUALIZATION

The City Board of Equalization consists of the members of the governing body. The board meets at its usual meeting place within the first 15 days of April each year to equalize and correct the assessment list submitted by the assessor. 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 date. [See N.D.C.C. Ch. 57-11]

The board may increase or decrease the valuation and assessment to whatever is reasonable and just to ensure equalization. The board may not increase the valuation of any property returned by the assessor to an amount that results in a cumulative increase of more than 15% from the amount of the last assessment without first giving the owner, or the owner's agent, reasonable notice and opportunity to be heard regarding the intention of the board to increase it.

Any errors in valuation made by the assessor should be corrected at the local level. Errors not corrected at the local level are difficult to correct later. Errors which are not corrected may result in unfairness and inequity in taxation.

COUNTY BOARD OF EQUALIZATION

The County Board of Equalization consists of the members of the board of county commissioners and meets within the first 10 days in June to review and equalize assessments. The chairman of each city and Township Board of Equalization, or the chairman's appointed representative, and each city and township assessor must attend. Assessments of property equalized by the City Boards of Equalization are reviewed first, followed by the assessments of property equalized by the Township Boards of Equalization. [See N.D.C.C. Ch. 57-12]

The County Board of Equalization, acting as the Township Board of Equalization, equalizes assessments of unorganized territory within the county.

Prior to the meeting in June, the board provides for spot checks upon property within the county to verify the accuracy of the real property listings and valuations.

The County Board of Equalization, after notice of the Local Board of Equalization, may increase the assessment on any separate piece or parcel of real property, even though such property was assessed in a city or township having a Local Board of Equalization. The County Board of Equalization may not increase the valuation returned by the assessor or the Local Board of Equalization to an amount that results in a cumulative increase of more than 15% from the amount of the last assessment without giving the owner, or the owner's agent, notice by mail to the owner of the property that such person may appear before the board on the date designated in the notice, which date must be at least five days after the mailing of the notice.

The County Board of Equalization does not have authority to add omitted property to the assessment list. The county auditor adds omitted property according to N.D.C.C. §§ 57-14-01 through 57-14-07.

The county board should complete equalization of individual parcels and assessment districts. Any existing inequities will not be corrected by a percentage change for a class of property ordered by the State Board of Equalization.

STATE BOARD OF EQUALIZATION

The State Board of Equalization consists of the governor as chairman, state treasurer, state auditor, commissioner of agriculture, and Tax Commissioner. The Tax Commissioner is secretary of the State Board of Equalization. [See N.D.C.C. Ch. 57-13]

The State Board of Equalization meets annually on the first Tuesday in July at the Office of State Tax Commissioner to hear testimony and to consider assessments of all taxable property subject to assessment by the State Board of Equalization.

The State Board of Equalization meets annually on the second Tuesday in August at the State Capitol. The board examines, compares, and equalizes assessments of locally assessed property to provide for uniform and equal assessments at the true and full value of similar taxable property throughout the state, as required by law.

The state board is responsible for equalizing assessments of real property among assessment districts of the same county and among the different counties of the state. The board may increase or decrease assessments in any assessment district and any county in which it determines the assessments are too low or high.

The state board shall equalize the classification and taxable status of real property in any assessment district in which the board determines the classification or taxable status is incorrect or inequitable.

The state board shall provide for reviews of selected properties, parcels, or lots within each county.

The state board may order a new assessment of any class of property or of all the property located within any political subdivision.

The State Board of Equalization may not approve valuation and assessment in any taxing district in which the true and full value for residential and commercial property exceeds the true and full value as determined by the sales ratio study.

If a taxpayer or representative has appealed an individual assessment, personally or by mail, the state board may change the assessment if it is established that the taxpayer first appealed the issue to the Local and County Equalization Boards. A property owner who is a nonresident of an organized township or whose property is located in an unorganized township or whose property has been included in a new assessment is required to appeal only to the County Board of Equalization. [See N.D.C.C. §§ 57-09-04, 57-12-02 and

57-14-08.] If the state board believes an assessment on any individual property is too low, it may increase the assessment. The secretary must send a notice of the amount of increase to the property owner.

The Office of State Tax Commissioner certifies to each county auditor the abstract of the proceedings of the State Board of Equalization and specifies the changes necessary to equalize valuations of each class of real property in the county. The proceedings of the State Board of Equalization are published online at **tax.nd.gov**.

* Indicates significant change since last revised.

NEED FORMS OR ASSISTANCE

Phone: 701-328-3127
Speech/hearing impaired - call Relay North Dakota at 1.800.366.6888
Email: **propertytax@nd.gov**
Website: **tax.nd.gov**
Write: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Aerial Map



Map Center: 45° 59' 10.49, -97° 41' 8.34

0ft 817ft 1634ft



6/10/2025

Maps Provided By:

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CUSTOMIZED ONLINE MAPPING

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Field borders provided by Farm Service Agency as of 5/21/2008.

15-129N-56W
Sargent County
North Dakota



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Featuring: Two maps of each township
Landowners on one side - Farm residents on the other.

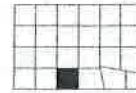
Plat Maps:

Show the outline of the farm.
Who owns the land and how many acres are in the farm.
Section numbers and range numbers.

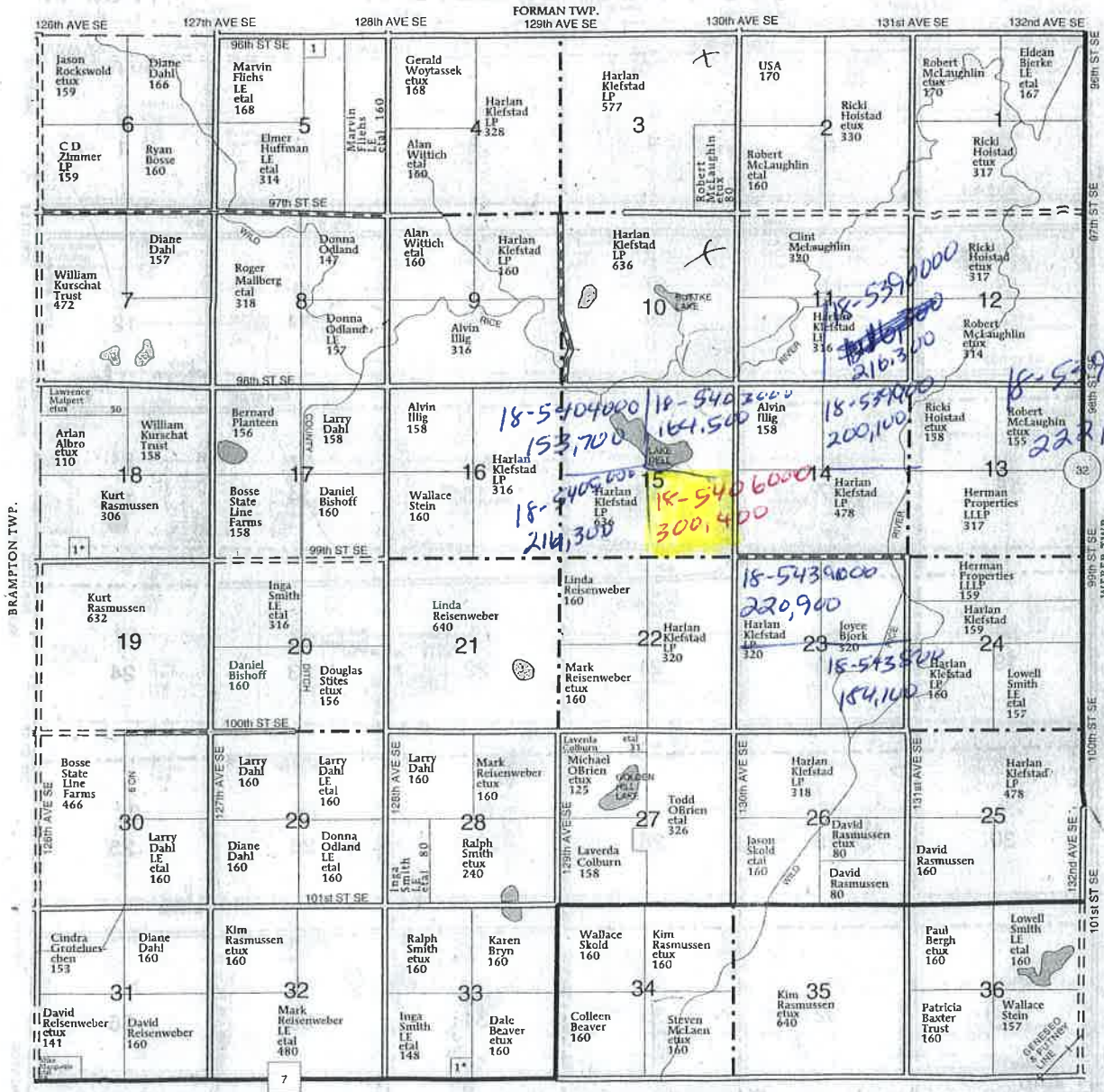
T-129-N

TAYLOR PLAT

(Landowners)



R-56-W



MARSHALL CO., SD

TAYLOR TOWNSHIP

SECTION 5

1. Walden, Shay 10

SECTION 18

1. Rasmussen, David 10

SECTION 33

1. Smith, Steven 12

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Sargent County

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Wed, March 26, 2025 7:33 PM

Page 1

Pd No	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
				Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-5463001	000-000-000	CHAPIN/CHAD & CHAPIN/JOYCE	(A) 2024	\$23,800 \$23,800	\$0 \$0	\$95,700 \$83,200	\$0 \$0	\$119,500 \$107,000
18-5454002	000-000-000	O'BRIEN/ELAINE M. MARK D. PATRICK M	(A) 2024	\$0 \$13,800 \$13,800	\$0 \$0 \$0	\$12,500/15.02 \$196,800 \$163,400	\$0 \$0 \$0	\$12,500/11.88 \$210,600 \$177,200
18-5373001	000-000-000	SARGENT COUNTY WATER RESOURCE	(A) 2024	\$0 \$0	\$0 \$0	\$33,400/20.44 \$0	\$0 \$0	\$33,400/18.85 \$0
18-5481001	000-000-000	CHAPIN/CHAD K & JOYCE	(A) 2024	\$16,900 \$16,900	\$0 \$0	\$0 \$0	\$0 \$0	\$16,900 \$16,900
18-5345000	000-000-000	BIERKE/LESTER D JR & NELSON/PEGGY	(A) 2024	\$133,000 \$133,000	\$0 \$0	\$0 \$0	\$0 \$0	\$133,000 \$133,000
18-5346000	000-000-000	MCLAUGHLIN/KARLA A. WORMS/GINA I	(A) 2024	\$150,400 \$150,400	\$0 \$0	\$0 \$0	\$0 \$0	\$150,400 \$150,400
18-5347000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$176,900 \$176,900	\$0 \$0	\$0 \$0	\$0 \$0	\$176,900 \$176,900
18-5348000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$175,200 \$175,200	\$0 \$0	\$0 \$0	\$0 \$0	\$175,200 \$175,200
18-5349000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$173,000 \$173,000	\$0 \$0	\$0 \$0	\$0 \$0	\$173,000 \$173,000
18-5350000	000-000-000	UNITED STATES OF AMERICA	(A) 2024	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0

fiw

Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Wed, March 26, 2025 7:33 PM

Page 2

NOTES

Pd No.	Route #	Name	A/B/EX Year	Cur Land Pr Yr Res Land	Cur Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
				Res Val Diff/% Diff	Com Val Diff/% Diff	Impr Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-5351000	000-000-000	MCLAUGHLIN/CLINT (UNDIVIDED 1/2 INT)	(A) 2024	\$142,700 \$142,700	\$0 \$0	\$0 \$0	\$0 \$0	\$142,700 \$142,700
18-5352000	000-000-000	RICK A & JEANNE K HOISTAD REVOCALF	(A) 2024	\$0 \$187,400 \$187,400	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$187,400 \$187,400
18-5353000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J TRUS	(A) 2024	\$0 \$162,900 \$162,900	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$162,900 \$162,900
18-5354000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$164,400 \$164,400	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$164,400 \$164,400
18-5355000	000-000-000	(C) MCLAUGHLIN/CLINT	(A) 2024	\$0 \$80,200 \$80,200	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$80,200 \$80,200
18-5356000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$164,600 \$164,600	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$164,600 \$164,600
18-5357000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$81,100 \$81,100	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$81,100 \$81,100
18-5358000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$194,800 \$194,800	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$194,800 \$194,800
18-5359000	000-000-000	WOYTASSEK/GERALD W & PATRICIA H	(A) 2024	\$0 \$183,600 \$183,600	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$183,600 \$183,600
18-5360000	000-000-000	WITTICH/CHADWICK	(A) 2024	\$0 \$191,100 \$191,100	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$191,100 \$191,100

Sargent County

Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Wed, March 26, 2025 7:33 PM Page 3

Pd No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Ttl Val Diff/% Diff
18-5361000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV (A)	2024	\$179,200	\$0	\$0	\$0	\$179,200	
				\$179,200	\$0	\$0	\$0	\$179,200	
18-5362000	000-000-000	PLANTEEN/NEIL WHITNEY & SARA JEAN (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$171,400	\$0	\$0	\$0	\$171,400	
				\$171,400	\$0	\$0	\$0	\$171,400	
18-5363000	000-000-000	FLUEHS BROTHERS TRUST (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$211,800	\$0	\$0	\$0	\$211,800	
				\$211,800	\$0	\$0	\$0	\$211,800	
18-5364000	000-000-000	PLANTEEN/NEIL WHITNEY & SARA JEAN (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$173,900	\$0	\$0	\$0	\$173,900	
				\$173,900	\$0	\$0	\$0	\$173,900	
18-5365000	000-000-000	FLUEHS/DENNIS (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$174,900	\$0	\$73,500	\$0	\$248,400	
				\$174,900	\$0	\$66,300	\$0	\$241,200	
18-5366000	000-000-000	DAHL/DIANE MARIE (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$218,900	\$0	\$0	\$0	\$218,900	
				\$218,900	\$0	\$0	\$0	\$218,900	
18-5367000	000-000-000	BOSSE/RYAN (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$178,600	\$0	\$0	\$0	\$178,600	
				\$178,600	\$0	\$0	\$0	\$178,600	
18-5368000	000-000-000	BOSSE/JASON (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$96,800	\$0	\$0	\$0	\$96,800	
				\$96,800	\$0	\$0	\$0	\$96,800	
18-5369000	000-000-000	BOSSE/JASON (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$108,000	\$0	\$0	\$0	\$108,000	
				\$108,000	\$0	\$0	\$0	\$108,000	
18-5370000	000-000-000	ROCKSWOLD/JASON D & ANDREA L JT (A)	2024	\$0	\$0	\$0	\$0	\$0	
				\$196,600	\$0	\$0	\$0	\$196,600	
				\$196,600	\$0	\$0	\$0	\$196,600	
				\$0	\$0	\$0	\$0	\$0	

Sargent County

Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Parcel No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Page
18-5371000	000-000-000	KURSCHATWILLIAM E/ TRUST WILLIAM	(A) 2024	\$200,200 \$200,200	\$0 \$0	\$0 \$0	\$0 \$0	\$200,200 \$200,200	4
18-5372000	000-000-000	KURSCHATWILLIAM E/ TRUST WILLIAM	(A) 2024	\$182,900 \$182,900	\$0 \$0	\$0 \$0	\$0 \$0	\$182,900 \$182,900	
18-5373000	000-000-000	DAHL/DIANE	(A) 2024	\$172,000 \$172,000	\$0 \$0	\$0 \$0	\$0 \$0	\$172,000 \$172,000	
18-5374000	000-000-000	KURSCHATWILLIAM E/ TRUST WILLIAM	(A) 2024	\$218,900 \$218,900	\$0 \$0	\$0 \$0	\$0 \$0	\$218,900 \$218,900	
18-5375000	000-000-000	ODLAND/DENISE	(A) 2024	\$165,800 \$165,800	\$0 \$0	\$0 \$0	\$0 \$0	\$165,800 \$165,800	
18-5376000	000-000-000	MALLBERGLEON LEROY	(A) 2024	\$154,900 \$154,900	\$0 \$0	\$0 \$0	\$0 \$0	\$154,900 \$154,900	
18-5377000	000-000-000	MALLBERGLEON LEROY	(A) 2024	\$185,600 \$185,600	\$0 \$0	\$0 \$0	\$0 \$0	\$185,600 \$185,600	
18-5378000	000-000-000	ROBINSON/LONEILL D & BONNIE LHW J	(A) 2024	\$160,900 \$160,900	\$0 \$0	\$0 \$0	\$0 \$0	\$160,900 \$160,900	
18-5379000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$200,200 \$200,200	\$0 \$0	\$0 \$0	\$0 \$0	\$200,200 \$200,200	
18-5380000	000-000-000	WITTICH/CHADWICK	(A) 2024	\$188,900 \$188,900	\$0 \$0	\$0 \$0	\$0 \$0	\$188,900 \$188,900	
				\$0	\$0	\$10,400/14.23	\$0	\$10,400/14.23	

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Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Wed, March 26, 2025 7:33 PM

Page 5

Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
				Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-5381000	000-000-000	OLAFSON/WILLIAM M	(A) 2024	\$171,700 \$171,700	\$0 \$0	\$0 \$0	\$0 \$0	\$171,700 \$171,700
18-5382000	000-000-000	OLAFSON/WILLIAM M	(A) 2024	\$0 \$148,600 \$148,600	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$148,600 \$148,600
18-5383000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$162,000 \$162,000	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$162,000 \$162,000
18-5384000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$166,000 \$166,000	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$166,000 \$166,000
18-5385000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$162,800 \$162,800	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$162,800 \$162,800
18-5386000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$184,900 \$184,900	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$184,900 \$184,900
18-5387000	000-000-000	MCLAUGHLIN/CLINT R	(A) 2024	\$0 \$155,200 \$155,200	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$155,200 \$155,200
18-5388000	000-000-000	MCLAUGHLIN/CLINT R	(A) 2024	\$0 \$168,100 \$168,100	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$168,100 \$168,100
18-5389000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS	(A) 2024	\$0 \$149,700 \$149,700	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$149,700 \$149,700
18-5390000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS	(A) 2024	\$0 \$216,300 \$216,300	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$216,300 \$216,300

Sargent County

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Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Page
18-5391000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$204,100 \$204,100	\$0 \$0	\$0 \$0	\$0 \$0	\$204,100 \$204,100	6
18-5392000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$0 \$214,800	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$214,800	
18-5393000	000-000-000	(C) MCLAUGHLIN/CLINT	(A) 2024	\$0 \$194,100	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$194,100	
18-5394000	000-000-000	(C) MCLAUGHLIN/CLINT	(A) 2024	\$0 \$193,700	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$193,700	
18-5395000	000-000-000	(C) MCLAUGHLIN/CLINT	(A) 2024	\$0 \$222,300	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$222,300	
18-5396000	000-000-000	RICK A & JEANNE K HOISTAD REVOCAL	(A) 2024	\$0 \$198,200	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$198,200	
18-5397000	000-000-000	HERMAN/HOLLY, TRUSTEE OF THE HOI	(A) 2024	\$0 \$202,900	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$202,900	
18-5398000	000-000-000	HERMAN/HOLLY, TRUSTEE OF THE HOI	(A) 2024	\$0 \$169,700	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$169,700	
18-5399000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS	(A) 2024	\$0 \$200,100	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$200,100	
18-5400000	000-000-000	KOTCHIAN/RAYMOND C, TRUSTEE OF T	(A) 2024	\$0 \$193,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$193,000	

Sargent County

Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Wed, March 26, 2025 7:33 PM

Page 7

Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
18-5401000	000-000-000	OLAFSONWILLIAM M	(A) 2024	\$176,600 \$176,600	\$0 \$0	\$0 \$0	\$0 \$0	\$176,600 \$176,600
18-5402000	000-000-000	KOTCHIANRAYMOND C, TRUSTEE OF T	(A) 2024	\$0 \$184,400 \$184,400	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$184,400 \$184,400
18-5403000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$164,500 \$164,500	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$164,500 \$164,500
18-5404000	000-000-000	KLEFSTAD/STREVEN H & LAUREL J REV	(A) 2024	\$0 \$153,700 \$153,700	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$153,700 \$153,700
18-5405000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$216,300 \$216,300	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$216,300 \$216,300
18-5406000	000-000-000	KLEFSTAD/STEVEN H & KLEFSTAD/LAU	(A) 2024	\$0 \$163,100 \$163,100	\$0 \$0 \$0	\$0 \$76,200 \$0	\$0 \$61,100 \$0	\$0 \$300,400 \$163,100
18-5407000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$186,100 \$186,100	\$0 \$0 \$0	\$0 \$76,200/100.00 \$0	\$0 \$61,100/100.00 \$0	\$0 \$137,300/84.18 \$186,100
18-5408000	000-000-000	OLAFSONWILLIAM M	(A) 2024	\$0 \$185,400 \$185,400	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$185,400 \$185,400
18-5409000	000-000-000	KLEFSTAD/STEVEN H & LAUREL J REV	(A) 2024	\$0 \$156,900 \$156,900	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$156,900 \$156,900
18-5410000	000-000-000	SMITH/SCOTT & DAVID, HACKMANN/KR	(A) 2024	\$0 \$183,700 \$183,700	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$183,700 \$183,700
				\$0	\$0	\$0	\$0	\$0

Sargent County

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Pd No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Page
				Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Val Diff/% Diff	Ttl Val Diff/% Diff	8
18-5411000	000-000-000	DAHL/LARRY A	(A) 2024	\$187,500 \$187,500	\$0 \$0	\$0 \$0	\$0 \$0	\$187,500 \$187,500	
18-5412000	000-000-000	PLANTEEN/BERNARD N	(A) 2024	\$0 \$192,000 \$192,000	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$192,000 \$192,000	
18-5413000	000-000-000	BOSSE STATE LINE FARMS	(A) 2024	\$0 \$194,000 \$194,000	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$194,000 \$194,000	
18-5414000	000-000-000	BISHOFF/DANIEL L, TRUSTEE	(A) 2024	\$0 \$184,300 \$184,300	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$184,300 \$184,300	
18-5416000	000-000-000	LAWRENCE & ANGELIQUE FAMILY LIMIT	(A) 2024	\$81,800 \$81,800	\$0 \$0	\$0 \$0	\$0 \$0	\$81,800 \$81,800	
18-5416000	000-000-000	KURCHAT/WILLIAM E/ TRUST WILLIAM	(A) 2024	\$0 \$170,500 \$170,500	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$170,500 \$170,500	
18-5417000	000-000-000	ALBRO/ARLAN & LINDA M JT	(A) 2024	\$0 \$105,900 \$105,900	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$105,900 \$105,900	
18-5418000	000-000-000	ALBRO/ARLAN & LINDA M JT	(A) 2024	\$0 \$38,200 \$38,200	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$38,200 \$38,200	
18-5419000	000-000-000	RASMUSSEN/KURT D, REVOCABLE TRU	(A) 2024	\$0 \$210,900 \$210,900	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$210,900 \$210,900	
18-5419001	000-000-000	RASMUSSEN/DAVID & RASMUSSEN/JES	(A) 2024	\$0 \$12,700 \$12,700	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$12,700 \$12,700	

Sargent County

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Wed, March 26, 2025 7:33 PM

Page 9

Parcel No.	Route #	Name	A/B/E/X	Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
					Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-6420000	000-000-000	RASMUSSENKURT D, REVOCABLE TRU	(A)	2024	\$188,500	\$0	\$0	\$0	\$188,500
					\$188,500	\$0	\$0	\$0	\$188,500
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5421000	000-000-000	RASMUSSENKURT D, REVOCABLE TRU	(A)	2024	\$218,100	\$0	\$0	\$0	\$218,100
					\$218,100	\$0	\$0	\$0	\$218,100
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5422000	000-000-000	RASMUSSENKURT D, REVOCABLE TRU	(A)	2024	\$185,200	\$0	\$0	\$0	\$185,200
					\$185,200	\$0	\$0	\$0	\$185,200
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5423000	000-000-000	RASMUSSENKURT D, REVOCABLE TRU	(A)	2024	\$217,700	\$0	\$0	\$0	\$217,700
					\$217,700	\$0	\$0	\$0	\$217,700
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5424000	000-000-000	RASMUSSENKURT D, REVOCABLE TRU	(A)	2024	\$204,200	\$0	\$0	\$0	\$204,200
					\$204,200	\$0	\$0	\$0	\$204,200
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5425000	000-000-000	SMITH/BRENDA J & RONDAM	(A)	2024	\$210,500	\$0	\$0	\$0	\$210,500
					\$210,500	\$0	\$0	\$0	\$210,500
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5426000	000-000-000	SMITH/RALPH	(A)	2024	\$188,900	\$0	\$0	\$0	\$188,900
					\$188,900	\$0	\$0	\$0	\$188,900
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5427000	000-000-000	BISHOFF/DANIEL L, TRUSTEE	(A)	2024	\$202,800	\$0	\$0	\$0	\$202,800
					\$202,800	\$0	\$0	\$0	\$202,800
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5428000	000-000-000	RUST/MILLIAM	(A)	2024	\$207,500	\$0	\$0	\$0	\$207,500
					\$207,500	\$0	\$0	\$0	\$207,500
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5429000	000-000-000	REISENWEBER/LINDA	(A)	2024	\$176,200	\$0	\$0	\$0	\$176,200
					\$176,200	\$0	\$0	\$0	\$176,200
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00

Sargent County

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Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Page
18-5430000	000-000-000	LINDA L REISENWEBER LIVING TRUST	(A) 2024	\$168,500	\$0	\$0	\$0	\$168,500	1
18-5431000	000-000-000	LINDA L REISENWEBER LIVING TRUST	(A) 2024	\$176,100	\$0	\$0	\$0	\$176,100	
18-5432000	000-000-000	REISENWEBER LINDA	(A) 2024	\$164,600	\$0	\$0	\$0	\$164,600	
18-5433000	000-000-000	KOTCHIAN RAYMOND C, TRUSTEE OF T	(A) 2024	\$194,300	\$0	\$0	\$0	\$194,300	
18-5434000	000-000-000	LINDA L REISENWEBER LIVING TRUST	(A) 2024	\$197,400	\$0	\$0	\$0	\$197,400	
18-5435000	000-000-000	REISENWEBER MARK W & REISENWEBE	(A) 2024	\$198,400	\$0	\$0	\$0	\$198,400	
18-5436000	000-000-000	KOTCHIAN RAYMOND C, TRUSTEE OF T	(A) 2024	\$190,600	\$0	\$0	\$0	\$190,600	
18-5437000	000-000-000	MCLAEN MATTHEW & MCLAEN BRIANN	(A) 2024	\$188,600	\$0	\$0	\$0	\$188,600	
18-5438000	000-000-000	KLEFSTAD MCLAEN FAMILY PARTNERS	(A) 2024	\$184,100	\$0	\$0	\$0	\$184,100	
18-5439000	000-000-000	KLEFSTAD MCLAEN FAMILY PARTNERS	(A) 2024	\$220,900	\$0	\$0	\$0	\$220,900	

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Page 11

Pd No.	Route #	Name	A/B/E/X	Cur Land	Cur Com Land	Current Dwlg	Current Impr	Current Total
			Year	Pr Yr Res Land	Pr Yr Com Land	Prior Year Dwlg	Prior Year Impr	Prior Year Total
				Res Val Diff/% Diff	Com Val Diff/% Diff	Dwlg Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-5440000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS (A)	2024	\$217,400	\$0	\$0	\$0	\$217,400
				\$217,400	\$0	\$0	\$0	\$217,400
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5441000	000-000-000	HERMAN/HOLLY, TRUSTEE OF THE HOL	(A) 2024	\$150,300	\$0	\$0	\$0	\$150,300
				\$150,300	\$0	\$0	\$0	\$150,300
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5442000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS (A)	2024	\$180,100	\$0	\$0	\$0	\$180,100
				\$180,100	\$0	\$0	\$0	\$180,100
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5443000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS (A)	2024	\$204,300	\$0	\$0	\$0	\$204,300
				\$204,300	\$0	\$0	\$0	\$204,300
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5444000	000-000-000	SALLY L SMITH REVOCABLE TRUST (A)	2024	\$200,900	\$0	\$0	\$0	\$200,900
				\$200,900	\$0	\$0	\$0	\$200,900
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5445000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS (A)	2024	\$220,000	\$0	\$0	\$0	\$220,000
				\$220,000	\$0	\$0	\$0	\$220,000
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5446000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS (A)	2024	\$219,700	\$0	\$0	\$0	\$219,700
				\$219,700	\$0	\$0	\$0	\$219,700
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5447000	000-000-000	RASMUSSEN/DAVID (A)	2024	\$111,600	\$0	\$0	\$0	\$111,600
				\$111,600	\$0	\$0	\$0	\$111,600
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5447001	000-000-000	RASMUSSEN/DAVID (A)	2024	\$113,800	\$0	\$0	\$0	\$113,800
				\$113,800	\$0	\$0	\$0	\$113,800
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00
18-5448000	000-000-000	KOTCHIAN/RAYMOND C, TRUSTEE OF T	(A) 2024	\$216,200	\$0	\$0	\$0	\$216,200
				\$216,200	\$0	\$0	\$0	\$216,200
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00

Sargent County

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Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total	Page	12
				Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff		
18-5449000	000-000-000	KLEFSTAD/HARLAN A & Lyla J LIMITEI	(A) 2024	\$174,500	\$0	\$0	\$0	\$174,500		
				\$174,500	\$0	\$0	\$0	\$174,500		
18-5450000	000-000-000	KLEFSTAD/MCLAEN FAMILY PARTNERS	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$209,600	\$0	\$0	\$0	\$209,600		
				\$209,600	\$0	\$0	\$0	\$209,600		
18-5451000	000-000-000	KIM & SANDY RASMUSSEN LAND PART	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$195,900	\$0	\$0	\$0	\$195,900		
				\$195,900	\$0	\$0	\$0	\$195,900		
18-5451001	000-000-000	SARGENT COUNTY C/O SARGENT COU	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$0	\$0	\$0	\$0	\$0		
				\$0	\$0	\$0	\$0	\$0		
18-5452000	000-000-000	RASMUSSEN/DAVID F & JESSICA E HW	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$106,500	\$0	\$0	\$0	\$106,500		
				\$106,500	\$0	\$0	\$0	\$106,500		
18-5452001	000-000-000	RASMUSSEN/DAVID	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$105,700	\$0	\$0	\$0	\$105,700		
				\$105,700	\$0	\$0	\$0	\$105,700		
18-5453000	000-000-000	O'BRIEN/TODD A & O'BRIEN/KEITH J	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$213,000	\$0	\$0	\$0	\$213,000		
				\$213,000	\$0	\$0	\$0	\$213,000		
18-5454000	000-000-000	O'BRIEN/ELAINE M	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$77,600	\$0	\$0	\$0	\$77,600		
				\$77,600	\$0	\$0	\$0	\$77,600		
18-5454001	000-000-000	SKOLDI WALLACE	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$78,800	\$0	\$0	\$0	\$78,800		
				\$78,800	\$0	\$0	\$0	\$78,800		
18-5455000	000-000-000	JOHNSON/JAMES EDWARD & JOHNSON	(A) 2024	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				\$209,200	\$0	\$0	\$0	\$209,200		
				\$209,200	\$0	\$0	\$0	\$209,200		
				\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		

Sargent County

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Wed, March 26, 2025 7:33 PM

Page 13

Pcl No.	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land Res Val Diff/% Diff	Cur Com Land Pr Yr Com Land Com Val Diff/% Diff	Current Dwlg Prior Year Dwlg Val Diff/% Diff	Current Impr Prior Year Impr Impr Val Diff/% Diff	Current Total Prior Year Total Ttl Val Diff/% Diff
18-5457000	000-000-000	REISENWEBER SUHAD	(A) 2024	\$195,000 \$195,000	\$0 \$0	\$0 \$0	\$0 \$0	\$195,000 \$195,000
18-5458000	000-000-000	DAHL/LARRY A	(A) 2024	\$0 \$175,200 \$175,200	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$175,200 \$175,200
18-5459000	000-000-000	SMITH/RALPH T & CAROL J JT	(A) 2024	\$0 \$104,000 \$104,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$104,000 \$104,000
18-5460000	000-000-000	SMITH/RALPH	(A) 2024	\$0 \$102,200 \$102,200	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$102,200 \$102,200
18-5461000	000-000-000	SMITH/RALPH T & CAROL J JT	(A) 2024	\$0 \$184,800 \$184,800	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$184,800 \$184,800
18-5462000	000-000-000	DEWEY/KARIN	(A) 2024	\$0 \$227,500 \$227,500	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$227,500 \$227,500
18-5463000	000-000-000	DAHL/LARRY A	(A) 2024	\$0 \$202,300 \$202,300	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$202,300 \$202,300
18-5464000	000-000-000	DAHL/DIANE MARIE	(A) 2024	\$0 \$208,900 \$208,900	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$208,900 \$208,900
18-5465000	000-000-000	TAILLON DENISE K	(A) 2024	\$0 \$197,400 \$197,400	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$197,400 \$197,400
18-5466000	000-000-000	BOSSE STATE LINE FARMS	(A) 2024	\$0 \$189,500 \$189,500	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$189,500 \$189,500
				\$0	\$0	\$0	\$0	\$0

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Parcel No	Route #	Name	A/B/E/X	Cur Land	Cur Yr Res Land	Cur Yr Com Land	Current Dwlg	Prior Year Dwlg	Current Impr	Prior Year Impr	Current Total
Pcl No			Year	Res Val Diff/% Diff	Pr Yr Res Land	Pr Yr Com Land	Prior Year Dwlg	Prior Year Dwlg	Current Impr	Prior Year Impr	Current Total
18-5467000	000-000-000	BOSSE STATE LINE FARMS	(A) 2024	\$181,300	\$181,300	\$0	\$0	\$0	\$0	\$0	\$181,300
18-5468000	000-000-000	BOSSE STATE LINE FARMS	(A) 2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18-5469000	000-000-000	DAHL/KEVIN	(A) 2024	\$177,600	\$177,600	\$0	\$0	\$0	\$0	\$0	\$177,600
18-5470000	000-000-000	DAHL/DIANE	(A) 2024	\$186,400	\$186,400	\$0	\$0	\$0	\$0	\$0	\$186,400
18-5471000	000-000-000	GROTEL/UESCHEN/CINDRAL	(A) 2024	\$173,500	\$173,500	\$0	\$0	\$0	\$0	\$0	\$173,500
18-5472000	000-000-000	REISENWEBER/BEN & REISENWEBER/KY	(A) 2024	\$156,400	\$156,400	\$0	\$0	\$0	\$0	\$0	\$156,400
18-5473000	000-000-000	REISENWEBER/BEN & REISENWEBER/KY	(A) 2024	\$50,600	\$50,600	\$0	\$0	\$0	\$0	\$0	\$50,600
18-5474000	000-000-000	REISENWEBER/BEN & REISENWEBER/KY	(A) 2024	\$180,400	\$180,400	\$0	\$0	\$0	\$0	\$0	\$180,400
18-5475000	000-000-000	REISENWEBER/KYLE NICHOLAS & BEN	(A) 2024	\$210,500	\$210,500	\$0	\$0	\$0	\$0	\$0	\$210,500
18-5476000	000-000-000	RASMUSSEN/KIM & SANDY LAND PART.	(A) 2024	\$193,800	\$193,800	\$0	\$0	\$0	\$0	\$0	\$193,800

Sargent County

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Wed, March 26, 2025 7:33 PM Page 15

Pcl No.	Route #	Name	A/B/E/X	Year	Cur Land	Pr Yr Res Land	Cur Com Land	Prior Year Dwig	Current Dwig	Current Impr	Prior Year Impr	Current Total
18-5476000	000-000-000	REISENWEBER/KYLE NICHOLAS/BEN	(A)	2024	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$210,000
					\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$210,000
18-5477000	000-000-000	REISENWEBER/KYLE NICHOLAS & BEN	(A)	2024	\$213,100	\$213,100	\$0	\$0	\$0	\$0	\$0	\$213,100
					\$213,100	\$213,100	\$0	\$0	\$0	\$0	\$0	\$213,100
18-5478000	000-000-000	BRYNKAREN	(A)	2024	\$193,600	\$193,600	\$0	\$0	\$0	\$0	\$0	\$193,600
					\$193,600	\$193,600	\$0	\$0	\$0	\$0	\$0	\$193,600
18-5479000	000-000-000	SMITH/RALPH T & CAROL J JT	(A)	2024	\$191,700	\$191,700	\$0	\$0	\$0	\$0	\$0	\$191,700
					\$191,700	\$191,700	\$0	\$0	\$0	\$0	\$0	\$191,700
18-5480000	000-000-000	SMITH/STEVEN DUANE	(A)	2024	\$186,800	\$186,800	\$0	\$0	\$0	\$0	\$0	\$186,800
					\$186,800	\$186,800	\$0	\$0	\$0	\$0	\$0	\$186,800
18-5481000	000-000-000	BEAVER/DALE E & COLEEN J	(A)	2024	\$194,700	\$194,700	\$0	\$0	\$0	\$0	\$0	\$194,700
					\$194,700	\$194,700	\$0	\$0	\$0	\$0	\$0	\$194,700
18-5482000	000-000-000	RASMUSSEN/KIM & SANDY LAND PARTI	(A)	2024	\$212,000	\$212,000	\$0	\$0	\$0	\$0	\$0	\$212,000
					\$212,000	\$212,000	\$0	\$0	\$0	\$0	\$0	\$212,000
18-5483000	000-000-000	SKOLD/WALLACE	(A)	2024	\$193,400	\$193,400	\$0	\$0	\$0	\$0	\$0	\$193,400
					\$193,400	\$193,400	\$0	\$0	\$0	\$0	\$0	\$193,400
18-5484000	000-000-000	BEAVER/COLEEN J & BEAVER/DALE E	(A)	2024	\$210,300	\$210,300	\$0	\$0	\$0	\$0	\$0	\$210,300
					\$210,300	\$210,300	\$0	\$0	\$0	\$0	\$0	\$210,300
18-5485000	000-000-000	MCLAEN FAMILY PARTNERSHIP, LLLP	(A)	2024	\$205,100	\$205,100	\$0	\$0	\$0	\$0	\$0	\$205,100
					\$205,100	\$205,100	\$0	\$0	\$0	\$0	\$0	\$205,100
					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sargent County

Parcel List A = Appraised, B = BofR, E = State Eq., X = Exempt

Wed, March 26, 2025 7:33 PM										Page	16
Pcl No	Route #	Name	A/B/E/X	Year	Cur Land	Cur Com Land	Current Dwlg	Current Impr	Current Total		
					Pr Yr Res Land	Pr Yr Com Land	Prior Year Dwlg	Prior Year Impr	Prior Year Total		
					Res Val Diff/% Diff	Com Val Diff/% Diff	Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff		
18-5486000	000-000-000	RASMUSSENKIM & SANDY LAND PART: (A)		2024	\$224,300	\$0	\$0	\$0	\$224,300		
					\$224,300	\$0	\$0	\$0	\$224,300		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5487000	000-000-000	RASMUSSENKIM AND RASMUSSEN/SA (A)		2024	\$207,100	\$0	\$0	\$0	\$207,100		
					\$207,100	\$0	\$0	\$0	\$207,100		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5487001	000-000-000	SARGENT COUNTY C/O SARGENT COU (A)		2024	\$0	\$0	\$0	\$0	\$0		
					\$0	\$0	\$0	\$0	\$0		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5488000	000-000-000	RASMUSSENKIM & SANDY LAND PART: (A)		2024	\$199,500	\$0	\$0	\$0	\$199,500		
					\$199,500	\$0	\$0	\$0	\$199,500		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5489000	000-000-000	RASMUSSENKIM & SAND LAND PART: (A)		2024	\$220,000	\$0	\$0	\$0	\$220,000		
					\$220,000	\$0	\$0	\$0	\$220,000		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5490000	000-000-000	SMITH/SCOTT & DAVID, HACKMANNKR: (A)		2024	\$189,300	\$0	\$0	\$0	\$189,300		
					\$189,300	\$0	\$0	\$0	\$189,300		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5491000	000-000-000	BAXTER/PATRICIA J/TRUSTEE OF PATRI (A)		2024	\$204,300	\$0	\$0	\$0	\$204,300		
					\$204,300	\$0	\$0	\$0	\$204,300		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5492000	000-000-000	BERGH/PAUL R & BERGH/CAROLYN, AS (A)		2024	\$195,100	\$0	\$0	\$0	\$195,100		
					\$195,100	\$0	\$0	\$0	\$195,100		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5493000	000-000-000	SMITH/SCOTT & DAVID, HACKMANNKR: (A)		2024	\$186,600	\$0	\$0	\$0	\$186,600		
					\$186,600	\$0	\$0	\$0	\$186,600		
					\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
18-5362001	921-001-010	WALDEN/SHAY A		(A)	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00	\$0/0.00		
				2024	\$13,800	\$0	\$73,600	\$0	\$87,400		
					\$13,800	\$0	\$77,600	\$0	\$91,400		
					\$0/0.00	\$0/0.00	-\$4,000/-5.15	\$0/0.00	-\$4,000/-4.38		

Sargent County

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Wed, March 26, 2025 7:33 PM

Page 17

Parcel No	Route #	Name	A/B/E/X Year	Cur Land Pr Yr Res Land	Cur Com Land Pr Yr Com Land	Current Dwlg Prior Year Dwlg	Current Impr Prior Year Impr	Current Total Prior Year Total
				Res Val Diff/% Diff	Com Val Diff/% Diff	Dwlg Val Diff/% Diff	Impr Val Diff/% Diff	Ttl Val Diff/% Diff
18-5375001	921-001-020	MERTENS,JACOB	(A) 2024	\$13,800 \$13,800	\$0 \$0	\$10,200 \$5,100	\$0 \$0	\$24,000 \$18,900
18-5456000	921-001-030	O'BRIEN,TODD A & O'BRIEN,KEITH J	(A) 2024	\$0 \$225,400	\$0 \$0	\$5,100/100.00 \$0	\$0 \$0	\$5,100/26.98 \$225,400
18-5473001	921-001-04A	MARQUETTE,MICHAEL J	(A) 2024	\$0 \$18,500	\$0 \$0	\$0/0.00 \$42,500	\$0 \$0	\$0/0.00 \$61,000
18-5480001	921-001-04F	SMITH,STEVEN D & JANEL G JT HW	(A) 2024	\$0 \$17,400	\$0 \$0	\$6,000/16.44 \$190,100	\$0 \$0	\$6,000/10.91 \$207,500
18-0001034	000-000-000	SD OFFICE OF RAILROADS C/O PAT BE	(A) 2024	\$0 \$0	\$0 \$0	\$29,400/18.29 \$0	\$0 \$0	\$29,400/16.51 \$0
18-0002034	000-000-000	DAKOTA, MISSOURI VALLEY & WESTEF	(A) 2024	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18-0004034	000-000-000	DAKOTA VALLEY ELECTRIC COOPERAT	(A) 2024	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18-0006034	000-000-000	OTTERTAL POWER COMPANY	(A) 2024	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
18-5374001	000-000-000	SARGENT COUNTY WATER RESOURCE	(A) 2024	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Report Total (169 Records)				\$27,272,100 \$27,272,100	\$0 \$0	\$842,100 \$665,900	\$61,100 \$0	\$28,175,300 \$27,938,000
Value Diff/% Diff				\$0/0.00	\$0/0.00	\$176,200/26.46	\$61,100/100.00	\$237,300/0.86

Sargent County

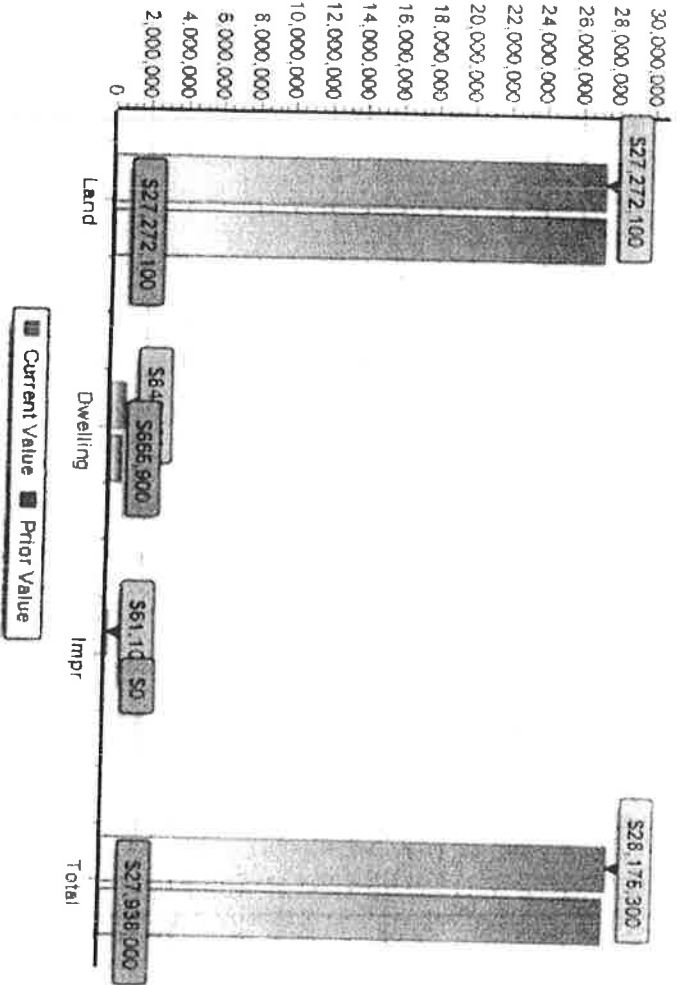
Parcel List

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Wed, March 26, 2025 7:33 PM

Page

18



Report Total (169 Records)

	Current Value	Prior Year Value	Value Diff % Diff
Lnd	\$27,272,100	\$27,272,100	\$0.00
Dwlg	\$842,100	\$665,900	\$176,200/26.46
Impr	\$61,100	\$0	\$61,100/100.00
Total	\$28,175,300	\$27,938,000	\$237,300/0.85