



## 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](mailto: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: Jeannie Strange

Address: 115 7<sup>th</sup> St, Cogswell ND 58017

Township Name (if applicable):

Parcel ID: 27-8507000

Legal Description: LOTS 7-8-9-10 BLOCK 19, AUDITOR'S PLAT

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

### *City/County Official Contact Information:*

Name: LaJuana Anderson Hayen

Address: 355 Main St S, Ste 9, Forman ND 58032-4149

Phone Number: 701.724.6241 Ext 116

Email Address: [lhayen@nd.gov](mailto:lhayen@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) **The County sends out the notices. This notice was sent to the owner of the property at that time.**

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 **It was not presented at either meeting as Ms. Strange did not purchase the property until April 23, 2025 and did not move to the property until May 28, 2025.**

*\*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](mailto: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](mailto: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.

# 2025

05/07/2025

# COPY

## Record of the Proceedings of the Board of Equalization of the City of Cogswell, Sargent County, North Dakota

### BOARD OF EQUALIZATION Duties, Complaints and Grievances NORTH DAKOTA CENTURY CODE -- CHAPTER 57-11

#### **57-11-01. Membership of board - Quorum - Meeting.**

1. The board of equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city within the first fifteen days of April of each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. If a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.

2. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the city auditor at least ten days before the meeting.

#### **57-11-02. Duties of auditor.**

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

#### **57-11-03. Duties of board - Limitation on increase - Notice.**

At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the true and full valuation thereof as is reasonable and just to render taxation uniform, except that 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 fifteen percent from the amount of the previous year's 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. All complaints and grievances of residents of the city must be heard and decided by the board and it may make



corrections as appear to be just. Complaints by nonresidents with reference to the assessments of any real property and complaints by others with reference to any assessment made after the meeting of the city board of equalization must be heard and determined by the county board of equalization. The board shall comply with any requirement for notice of an assessment increase under section 57-02-53.

**57-11-04. Application for correction of assessment.**

During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

**57-11-05. Adding property to assessment list.**

The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

**57-11-06. No reduction after session of board - Exception.**

After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

**57-11-07. Effect of failure of board to meet.**

The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.

## PROCEEDINGS OF City Board of Equalization

The Board met at the office of Cogswell City at 8 o'clock pm, April 7, 2025.

Council there and present those as listed:

Robert Skroch

Clifton Brown

\_\_\_\_\_

\_\_\_\_\_

Jesse Anderson

Teresa Diegel

\_\_\_\_\_

Bea Brown

City Auditor

Minutes of the Proceedings:

Meeting was opened at 8pm by Mayor Brown. Present were councilmembers J. Anderson, R. Skroch, T. Diegel, Mayor C. Brown, City Auditor B. Brown and Tax Director A. Hayden.

Skroch made motion to change Melvin Ridders address from 3rd St. to 4th St. for Parcel # 27-8452000, 27-8497000 and 27-8499000. Diegel seconded, Motion passed.

Skroch made motion to accept the 2 Veterans and 4 Homestead applications, Anderson seconded, motion carried.

Anderson made motion to accept the evaluation as is, Skroch seconded, motion passed.

Skroch made motion to accept the Acceptance of change sheet as presented, Diegel seconded, motion carried.

Diegel made motion to accept the assessment book as is, Anderson, Seconded, motion passed.

With no further business Anderson made motion to adjourn the meeting, Skrocks seconded, motion carried.

Mayor Brown closed the meeting at 9pm.

**City Completes:**

State of North Dakota

County of Sargent

City of

Cogswell

)  
)ss.  
)

We, the undersigned Council of the City of \_\_\_\_\_ in said County, do hereby certify that we, and each of us, attended at the office of the City Auditor of said City on the day set forth in the notice given by the Assessor of said City, and that we then and there remained in session the whole of said day as a Board of Review.

Witness our hands this 7 day of April, 2025.

Council Member Signature

Council Member Signature

Council Member Signature

Council Member Signature

Council Member Signature

Chairman

I hereby certify that the following is a correct transcript of the proceedings of the City Board of Equalization of Cogswell City, Sargent County, North Dakota. In Testimony Whereof, I hereunto set my hand this 7 day of April, 2005.

[Signature]  
City Auditor Signature

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ASSESSOR'S RETURN OATH

State of North Dakota )  
County of Sargent )ss.

I, Maureen Hayden, Assessor of Cogswell City in said County and State, do solemnly swear that the book to which this is attached contains a full list of all real property (or personal property, as the case may be) subject to taxation in said Township, so far as I have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and the description of property is in each case the true and full value of such property to the best of my knowledge and belief (where the assessment has been corrected by the Township Board, except as corrected by the Board), and that the footings of the several columns in said books and tabular statement returned herewith are correct, as I verily believe.

[Signature]  
Assessor

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Sargent County Auditor

Forman, North Dakota  
June 3, 2025

The Sargent County Board of Commissioners met on Tuesday, June 3, 2025, at 9 a.m. at the Forman City Hall. Those in attendance were Commissioners Jerry Waswick, Scott Johnson, Lyle Bopp, and Chairman, Wade Anderson. Absent was Commissioner Jason Arth. Also, in attendance were Jayne Pfau, State's Attorney; Tia Bopp, Auditor; LaJuana Hayen, Tax Director; Wendy Willprecht, Dickey-Sargent Water Resource District; Samantha Schilling, Chief Deputy Property Tax and Assessment Director; Duane Peterson, Human Resources Director; and Travis Paeper, Sheriff. Others in attendance were Todd Stein, Michael Hayen, Michael Wyum, Donavon Hajek, Alicia Thompson and Pat Olofson.

Chairman Anderson called the meeting to order.

The Pledge of Allegiance was recited.

Motion to approve the agenda with additions. (Waswick/Bopp). Motion carried.

Motion to approve the minutes from the May 20, 2025, meeting. (Johnson/Waswick). Motion carried.

The Water Board was the first order of business. Commissioner Waswick wanted to understand where the Commission was in regard to paying the funds owed to the Water Board pursuant to the Joint Powers Agreement that had been entered into. A bond payment is due in May of 2026. State's Attorney Pfau mentioned that the Water Board was to advise the Commission when they were nearing default on the bond payments and then the funds would be released. Commissioner Bopp stated he requested three different times for a vote. Commissioner Bopp feels liability lies with the Water Board attorney. The Water Board respectfully disagrees. There is century code that states the County can't let the Water Board default. The matter will be discussed at the next commission meeting. Wendy Willprecht, Todd Stein and Michael Wyum left the meeting at 9:14 a.m.

Motion to nominate Jamie Nelson and Computer Express for the Dedicated Partner award. (Johnson/Bopp) Upon roll call vote, motion carried unanimously.

A recess was taken from 9:20 a.m. – 9:30 a.m.

The Board of Review and Equalization proceeded to organize for 2025 at 9:30 a.m. Several county residents were in attendance. In addition to those listed above, attending were Grover Riebe, Randall Brockman, Scott and Shawn Maro, Jan Riebe, Geneva Waswick, Carrili Larson, Kent Johnson, Amy Bergstrom, Don Patterson, Joan Johnson, Steve Klefstad, Janell McLaen, Steve McLaen, Dana Erickson, Brendan and Michelle Ciesynski, Jaimie Gavin, Auston Creech, Jessica Peterson, Bryton Ciesynski, Linda Johnson, Jodi Ost, Jan Melroe, Joleen Hardy, Cheryl Anderson, Kari Ulven, Mark Breker, Adam Hill, Sandra Hanson, Charlene Smith, Seth Aberle, Jennifer Wangler, Jerrod Sandness, Becky Sandness and Jeannie Strange.

Tax Director Hayen brought forth 28 Disabled Veteran Credits. Motion to accept the 28 Disabled Veteran Credits as presented. (Bopp/Waswick) Upon roll call vote motion carried unanimously.

Tax Director Hayen brought forth 66 approved and 6 denied Homestead Credits. Motion to approve the 66 approved Homestead Credits and 6 denied Homestead Credits. (Waswick/Johnson) Upon roll call vote, motion carried unanimously.

Motion to accept the Primary Residence Credits which list was provided to the Tax Director from the State. (Bopp/Waswick). Upon roll call vote, motion carried unanimously.

Tax Director Hayen brought forth Farm Residence Exemptions. Motion to accept the Farm Residence Property Tax Exemptions consisting of 124 active farmers, 26 vacant residences, 28 farm laborers, 83 retired farmers, 21 surviving spouses, 1 did not qualify and 8 unreturned applications. (Bopp/Waswick). Upon roll call vote, motion carried unanimously.

Tax Director Hayen requested a motion to deny a Farm Residence Property Tax Exemption for parcel 09-3028001 in Jackson Township. The Jackson Township Chairman had requested the parcel be looked into further, and upon further review the applicant does not qualify. Motion to deny the Jackson Township application on parcel 09-3028001. (Bopp/Johnson) Upon roll call vote, motion carried unanimously.

Tax Director Hayen requested a motion to deny a request for the removal of residential/improvement values and leave those values added to the total values based on the applicant not returning their



application on parcel 18-5406000 in Taylor Township. Comments were heard regarding the matter from Steve McLaen. Commissioner Waswick wants to recess and reconvene when the Board of Commissioners has had a chance to review century code and the application in further detail.

Motion to reconsider the motion made on the Jackson Township application. (Bopp/Waswick). Tabled.

There being no further business that could be acted on until all credits/exemptions have been ruled on, the meeting turned to hearing public comment. Public comment was received from Jaimie Gavin, Grover Riebe, Auston Creech, Pat Olofson, Jodi Ost, Sandra Hanson, Randall Brockman, Scott Maro, Michelle Ciesynski, and Don Patterson. Motion to ask Vanguard to adjust the numbers for the Cities of Milnor and Gwinner to the county average. (Waswick/Johnson). Upon roll call vote, motion carried unanimously.

There being no further business to be taken up at the present time, the Board of Review and Equalization went into recess until Tuesday, June 10<sup>th</sup> at 7 p.m. at the Forman City Hall.

A recess was taken from 10:45 to 11:00 to allow the meeting to be moved back to the Commission Room at the Courthouse.

Upon reconvening those in attendance were Commissioners Jerry Waswick, Scott Johnson, Lyle Bopp and Chairman Wade Anderson. Also, in attendance were Neil Weaving, Custodian; Travis Paeper, Sheriff; Brenda Wyckoff, SC District Health Administrator; and LaJuana Hayen, Tax Director.

Custodian Weaving gave an update on projects he has been working on.

Mark Breker arrived at the meeting at 11:03 a.m. Custodian Weaving left the meeting at 11:03 a.m. Human Resources Director, Duane Peterson arrived at the meeting at 11:05.

The Courthouse is scheduled to be closed on Juneteenth for a holiday, however, there is court so several offices will need to be open. Sheriff Paeper suggested swapping the Juneteenth holiday for July 3<sup>rd</sup>. Motion to swap June 19<sup>th</sup> for July 3<sup>rd</sup> with the Tax Director's office being closed on June 19<sup>th</sup> due to previous commitments. The Tax Director's office will work July 3<sup>rd</sup>; however, the courthouse will remain closed to the public. (Johnson/Bopp). Upon roll call vote, motion carried unanimously.

Discussion was held on a possible lock box for personal belongings for those attending court. No action was taken. Sheriff Paeper left the meeting at 11:21 a.m.

Brenda Wyckoff, Sargent County District Health Unit Administrator, reported on measles outbreaks across the state and actions and awareness being taken by her department. Additionally, she reported on federal funding and impacts they are or will be seeing. Ms. Wyckoff left the meeting at 11:28 a.m.

State's Attorney, Pfau arrived at the meeting at 11:28 a.m.

Human Resources Director, Duane Peterson discussed the NDPERS Defined Contribution Plan. The County currently has two employees enrolled in this plan. The County does have the option to opt out. Mr. Peterson is going to visit with the impacted employees and report back to the Board.

Roll call vote was taken for the Motion made on May 20<sup>th</sup> to amend the Sheriff's budget for \$2476.06, the same amount of the repayment of prisoner board. Voting yes were: None. Voting no were: Johnson, Bopp, Waswick and Anderson. Motion failed.

Commissioner Johnson outlined what he had requested in regard to quotes on a new county vehicle. If action is taken at this time, a vehicle could potentially be available in September.

Road Supervisor, Tim Faber and Damon DeVillers, Interstate Engineering, arrived at the meeting at 11:52 a.m. Mr. DeVillers explained how the DOT is supposed to distribute funds. He suggested townships and counties put together a list of projects for grants as some of the funding will be coming through grants. He did share that Interstate Engineering does have grant writers on their staff.

Ed Erickson Jr. had applied for a permit for ditch cleaning and the possibility of lowering a culvert which would result in the need of a hydrology study. The Board of Commissioners suggested that Mr. Erickson apply for a permit for cleaning the ditch and then apply for a second permit for the culvert if it was deemed to be necessary to lower the culvert and after the completion of a hydrology study.

An Application for Drainage Work Within the County Road Right of Way was received from Aaron Beaner. The application was tabled as a hydrology study needs to be completed first.

New rental rates as submitted by Road Supervisor, Tim Faber were reviewed. Motion to approve the newly proposed rental rates. (Johnson/Bopp) Upon roll call vote, motion carried unanimously.

A recess for lunch was taken from 12:22 p.m. to 1:15 p.m.

Upon reconvening, Tim Faber and Damon DeVillers returned to the meeting and were accompanied by Ed Erickson Jr. Discussion was held regarding the application which had been submitted and an explanation of the need to resubmit a new application for just ditch cleaning. Mr. Erickson indicated he may not need to lower the culvert and proceeded to complete a new application for only ditch cleaning.

Motion to pay the ambulance bills as presented. (Waswick/Johnson) Upon roll call vote, motion carried unanimously.

Motion to sign the Agreement Forms and Notice to Proceed for the Rubberized Crack Seal & Repair project on County Roads 7, 10 & 14. CMC-4100(025) ERS25-00-022.02 (Johnson/Bopp). Upon roll call vote, motion carried unanimously.

Motion to sign the Construction Agreement for the Bituminous Pavement Markings on County Roads 14, 10, 4 & 2. CP-4100(025) ER25-00-019. (Bopp/Johnson). Upon roll call vote, motion carried unanimously.

Motion to sign the Notice to Proceed for the Bituminous Pavement Markings on County Roads 14, 10, 4 & 2. CP-4100-(025) ER25-00-019. (Johnson/Waswick). Upon roll call vote, motion carried unanimously.

Motion to accept the Application for Special Permit to Sell Alcoholic Beverages at a Special Event at Designated Premises received from Jeremy Daggett. (Waswick/Bopp). Discussion was held as there needs more information on the application relating to where the alcohol will be served from. The motion was tabled.

Motion to accept the Application for Drainage Work Within the County Road Right of Way as received from Ed Erickson Jr for ditch cleaning. (Johnson/Bopp) Upon roll call vote, motion carried unanimously. Ed Erickson Jr. left the meeting at 1:33 p.m.

Discussion was held regarding converting a tri-axle truck into a semi for the road department. Motion to authorize the conversion of the tri-axle truck into a semi for the price of \$5975. (Waswick/Bopp). Voting yes were Commissioners Bopp, Waswick and Johnson. Voting no was Chairman Anderson. Motion carried.

Road Supervisor Faber left the meeting at 1:40 p.m.

Important dates were reviewed.

Motion to authorize Chairman Anderson to sign the vehicle quote FSSP13-2 to proceed with the purchase of a 2025 Ford Explorer for the purchase price of \$39,729.00. (Johnson/Waswick) Upon roll call vote, motion carried unanimously.

The meeting recessed at 1:44 p.m. and will stand in recess until June 10<sup>th</sup> at 7 p.m.

Forman, North Dakota  
June 6, 2025

A Special Meeting of the Sargent County Commission was held at 4:00 p.m. on June 6, 2025, at the Sargent County Courthouse with the following present: Commissioners, Scott Johnson and Chairman, Wade Anderson. Participating via electronic means was Commissioner, Jason Arth. Absent were Commissioners Jerry Waswick and Lyle Bopp. Also, in attendance were LaJuana Hayen, Tax Director and Sharon Halmrast, Chief Deputy Auditor.

The purpose of the special meeting was the continuance of the equalization meeting. Chairman Anderson reconvened the meeting at 4:00 p.m. No further business or information was available at the time of the meeting. Chairman Anderson recessed the meeting until 8:00 a.m. on Monday, June 9<sup>th</sup>.

Forman, North Dakota  
June 9, 2025

A Special Meeting of the Sargent County Commission was held at 8:00 a.m. on June 9, 2025, at the Sargent County Courthouse with the following present: Commission Chairman, Wade Anderson. Participating via electronic means were Commissioners, Jason Arth and Scott Johnson. Absent were Commissioners Jerry Waswick and Lyle Bopp. Also, in attendance were LaJuana Hayen, Tax Director and Tia Bopp, Auditor.

The purpose of the special meeting was the continuance of the equalization meeting. Chairman Anderson reconvened the meeting at 8:00 a.m. No further business or information was available at the time of the meeting. Chairman Anderson recessed the meeting until 8:00 a.m. on Tuesday, June 10<sup>th</sup>.

Forman, North Dakota  
June 10, 2025

A Special Meeting of the Sargent County Commission was held at 8:00 a.m. on June 10, 2025, at the Sargent County Courthouse with the following present: Commissioners Jerry Waswick, Scott Johnson and Chairman, Wade Anderson. Participating via electronic means was Commissioner, Jason Arth. Absent was Commissioner Lyle Bopp. Also, in attendance were LaJuana Hayen, Tax Director; Jayne Pfau, State's Attorney; and Tia Bopp, Auditor.

The purpose of the special meeting was the continuance of the equalization meeting. Chairman Anderson reconvened the meeting at 8 a.m.

Commissioner Waswick wanted to go through the three townships that were discussed on June 3, 2025, at the initial Equalization Meeting.

Tax Director, LaJuana Hayen explained in Jackson Township the applicant is paid as a farm laborer, he doesn't own the house or the land. The owner of the house is retired. The individual he works for does not own or have control of the property. The State indicated they agree that the applicant does not qualify for an exemption. A vote was called for on the tabled motion to reconsider the original motion to deny the application for parcel 09-3028001. Voting yes were: None. Voting no were Commissioners Waswick, Johnson, Arth and Anderson. Motion to reconsider fails.

Taylor Township was next to be discussed. The application was sent to the tax payer listed in the tax system and who was listed on the deed transferring the property. The recipient of the application contacted the Tax Director's office and said the property was no longer a farm and he would not be returning the application. Additional family members are now contesting the addition of the property to the tax rolls. Motion to deny the request to have the values removed from the tax rolls in Taylor Township for parcel 18-5406000. (Johnson/Arth) Voting yes were Commissioners Johnson, Arth, and Anderson. Voting no was Commissioner Waswick. Motion carried.

In Milnor Township a property owner was given an inspection card and the property was assessed. The owner is appealing the value. Disconnection notices were provided, but were after the deadline. The applicant admitted there was no farmer living there. The assessment was done in 2024 and the disconnection notices were dated 2025. This property would only be on the tax roll for one year and the residence would come off. Motion to deny the application in Milnor Township for removal of

residential values and leave the value included in the total values for parcel 12-4012002.  
(Waswick/Johnson) Upon roll call vote, motion carried unanimously.

Commissioner Waswick requested information on the outcome of the request made to Vanguard to adjust the assessed values for the Cities of Gwinner and Milnor down to the county average. Tax Director, Hayen stated anything they tried took the whole county out of tolerance.

There being no further information or business to discuss, the meeting was recessed until June 10, 2025, at 7:00 p.m.

Forman, North Dakota  
June 10, 2025

The Board of Review and Equalization for 2025 reconvened at 7:00 p.m. on Tuesday, June 10, 2025 at the Forman City Hall. Commissioners present were Jerry Waswick, Scott Johnson and Chairman Wade Anderson. Absent were Commissioners Jason Arth and Lyle Bopp. Also attending from the County were LaJuana Hayen, Tax Director; Samantha Schilling, Chief Deputy Property Tax and Assessment Director; Duane Peterson, Human Resources Director; Jayne Pfau, State's Attorney; Tia Bopp, Auditor; and Logan Peterson, Deputy Sheriff. Representative Mike Brandenburg and Senator Robert Erbele were also present. Community members present were: Steven D. McLaen, Randall Brockman, Pat Olofson, Becky Sandness, Paula M. Hansen, Jerrod Sandness, Amy Bergstrom, Joleen Hardy, Janell McLaen, Dennis Flihs, Lisa Flihs, Derrick Hansen, Dana Erickson, Geneva Waswick, Joan Johnson, Mark Breker, Jaimie Gavin, Jessica Peterson, Charlene Smith, Nancy Wrage, Jodi Ost, Michelle Goettle, Grover Riebe, Jan Riebe, Paula Hansen, Julie Johnson, Kent Johnson, Dawn Anderson, Sean Anderson, Dan Johnson, Scott Maro, Shawn Maro, Jeannie Strange, Steve Klefstad, Denise Dahl, and Dennis Dahl.

Chairman Anderson called the continued meeting back to order at 7:00 p.m. and introduced Representative Brandenburg and Senator Erbele.

Tax Director, Hayen explained that the decision from the County was needed prior to June 30<sup>th</sup> so reports could be submitted to the state by the June 30<sup>th</sup> deadline. She also notified those in attendance that the State uses a program called GenTax not Vanguard.

Motion to accept the abstract changes in individual jurisdictions as presented. (Johnson/Waswick). Upon roll call vote motion carried unanimously.

Ms. Hayen then asked for an approval of the new cost manual adjustments, adding the market adjustment, the depreciation, and giving the cities of Cayuga, Cogswell, Forman and Havana and the townships of Bowen, Brampton, Denver, Dunbar, Forman, Hall, Harlem, Herman, Jackson, Marboe, Milnor, Ransom, Rutland, Sargent, Shuman, Southwest, Taylor, Tewaukon, Verner, Weber, Whitestone Hill and Willey a 5% residential structure increase. No motion was made and instead moved to community input.

Public input and questions were heard from several individuals. Representative Brandenburg and Senator Erbele answered questions regarding the assessment process and options the County had.

Motion to reduce Milnor and Gwinner cities to the median ratio of the County. (Waswick) Commissioner Waswick then rescinded his motion.

Motion to deny all residential property recommendations brought forth by the Tax Director, LaJuana Hayen and send everything to the state for their determination. (Waswick/Johnson) Upon roll call vote, motion carried unanimously.

There being no further business the meeting adjourned at 7:55 p.m.

Forman, North Dakota  
June 12, 2025

A Special Meeting of the Sargent County Commission was held at 3:30 p.m. on Tuesday, June 12, 2025, at the Sargent County Courthouse. Commissioners present were Scott Johnson and Chairman Wade Anderson. Present via electronic means was Commissioner Jason Arth. Absent were Commissioners Lyle Bopp and Jerry Waswick. Also, in attendance were Jayne Pfau, State's Attorney; LaJuana Hayen, Tax Director; Samantha Schilling, Chief Deputy Property Tax and Assessment Director; and Tia Bopp, Auditor.

Chairman Anderson called the meeting to order at 3:30 p.m. The purpose of the meeting was to consider the Tax Director's recommendations regarding the assessed values of agricultural land and commercial land and property. Motion to accept Tax Director Hayen's recommendations for commercial land and property and agricultural land assessed values. (Johnson/Arth). Upon roll call vote, motion carried unanimously.

The Board of Review and Equalization adjourned "SINE DIE" at 3:32 p.m.

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WADE ANDERSON, CHAIRMAN

ATTEST:

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TIA BOPP -AUDITOR



115 7TH ST, COGSWELL

Deed: **STRANGE/JEANNIE**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **COGSWELL CITY-R**  
 Route: **051-004-010**  
 Tax Dist: **Sargent Central**  
 Plat Page:  
 Subdiv: **AUDITOR'S PLAT**

Checks/Tags:  
 Lister/Date: **JF, 05/06/2011**  
 Review/Date: **DS, 07/23/2011**  
 Entry Status: **Inspected**

Urban / Residential

Legal: LOTS 7-8-9-10 BLOCK 19

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)
<b>Acre X Rate</b>						43,560.00	1.000			R-60	\$3,472.88					\$0	
Subtotal						43,560.00	1.000					\$3,473	0%	0%	0%	\$0	\$3,500
<b>Acre X Rate</b>						3,746.16	0.086			R-20	\$868.22					\$0	
Subtotal						3,746.16	0.086					\$75	0%	0%	0%	\$0	\$100
<b>Grand Total</b>						47,306.16	1.086					\$3,548					\$3,600

	Street	Utilities	Zoning	Land Use
<b>Acre X Rate</b>	Gravel	City	Not Applicable	Not Applicable
<b>Acre X Rate</b>	Gravel	City	Not Applicable	Not Applicable

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2024
04/25/2025	\$198,500	D000	162105						Land	\$3,600	\$3,600	\$0	\$3,600
12/02/2014	\$60,000	D000	152326						Dwlg	\$93,900	\$71,500	\$0	\$71,500
									Impr		\$0	\$0	
									Total	\$97,500	\$75,100	\$0	\$75,100

Res. Structure		Finish				Plumbing		Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	7	Bedrooms Above #	4	Standard Bath - 3 Fixt	1	Addition	1 of 1	Garage	1 of 2
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath -3 Fixt		Year Built	1996	Year Built	1996
Year Built	1920					Toilet Room (1/2 Bath)		EFA	29	EFA	29
EFA / EFYr	105 / 1920					Lavatory	1	EFA Year	1996	EFF Year	1996
Arch. Dsgn	N/A	Foundation	Conc			Water Closet		Style	1 Sty Fr.	Style	Att Fr.
Style	2 Story Frame	Exterior Walls	Vinyl			Sink		Area (SF)	480	W X L	0' X 0'
AreaSF/TLA	840 / 2,160	Roof	Asph / Hip			Shower Stall/Tub		Condition	Normal	Area (SF)	704
GLA 1st/2nd	1,320 / 840	Interior Finish	Plas / Drwl / Panel			Wet Bar		Phy-Depr.%	17.00	No Flr Adj.	No
Grade	4+10	Flooring	Carp / Vinyl			Cust Bath - 3 Fixt		Bsmt (SF)		Grade	Main Building
Grade Mult.	1.370	Non-base Heating		Fireplace		Custom Tub		NoBsmt Flr(SF)		Condition	NML
Condition	A NML	Floor/Wall #	0			No Hot Water Tank		2nd Flr Adj.	No	Bsmt (SF)	
Phy-Depr.%	55%	Pipeless #	0			No Plumbing		Heat	No	Interior Finish	<None>
Basement	None	Hand Fired (Y/N)	No			Sewer & Water Only		AC	No	Interior Finish (SF)	
No Bsmt Flr.	0	Space Heat #	0			Water Only w/Sink		Attic (SF)		Qtrs Over	None
Heat	FHA - Gas	Appliances				Hot Tub		Obsolescence		Qtrs Over (SF)	
AC	Yes	Range Unit	Built-In Vacuums			Bidet		Functional %	0%	Qtrs AC (SF)	
Attic	None	Oven - Single	Intercom System			Fbgls Service Sink		External %	0%	%Phy/F-E-O Obs	17.00-0-0-0
		Oven - Double	BI Stereo(SpkrsOnly)			Urinal		Other %	0%	Door Opnrs	
		Dishwasher				Sauna		None		Stalls- Bsmt / Std	
		Microwave				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			

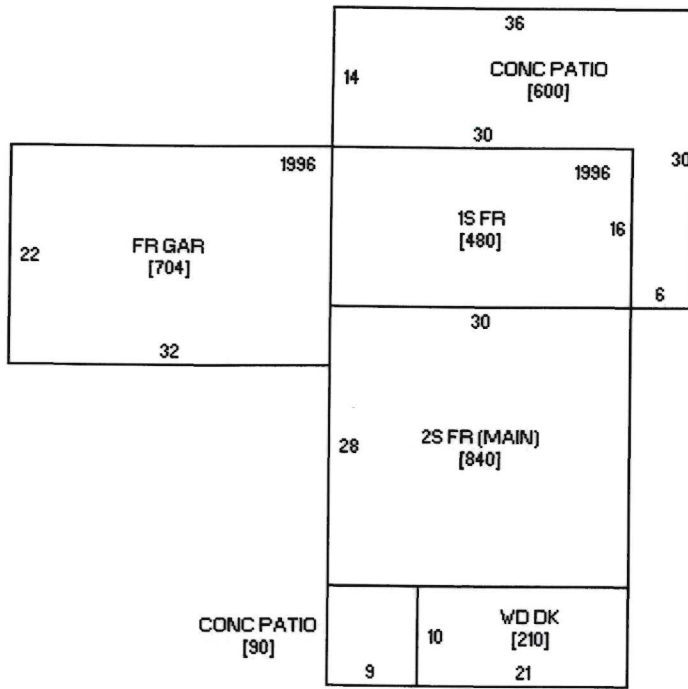


Bldg / Addn	Description	Units	Base Value	Grade Mult	Replacement Cost new (rounded to \$1)	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)	
	101 -- Single-Family / Owner Occupied													
	2 Story Frame	840 SF	\$166,100											
	Adjustment for basement - None		(\$18,000)											
	Base Heat: FHA - Gas													
	Add Central Air	840 SF	\$4,420											
D1	Concrete Patio	90 SF	\$441											
D2	Wood Deck	210 SF	\$3,150											
D3	Concrete Patio	600 SF	\$2,940											
	Plumbing	2	\$4,700											
	<b>Sub Total</b>		<b>\$163,751</b>	1.370	\$224,339	1920	55.00	0	0	0	\$100,953			
Gar	Att Frame	704 SF	\$23,040	1.370	\$31,565	1996	17.00	0	0	0	\$26,199			
Adtn	1 Story Frame	480 SF	\$29,264	1.370	\$40,092	1996	17.00	0	0	0	\$33,276			
	<b>Dwelling TOTAL</b>				<b>\$295,996</b>						<b>\$160,428</b>			
Gar	Det Frame	26' X 32' 832 SF	\$23,290	1.250	\$29,113	2003	22.00	0	0	0	\$22,708			
	<b>Residential Building TOTAL</b>											<b>\$183,136</b>	<b>0.510</b>	<b>\$93,400</b>



Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024		Appr	Urban	Res	\$3,600	\$71,500	\$0	\$0	\$75,100
2023		Appr	Urban	Res	\$3,300	\$65,000	\$0	\$0	\$68,300
2022		Eq	Urban	Res	\$3,286	\$61,904	\$0	\$0	\$65,190
2021		Appr	Urban	Res	\$3,100	\$53,100	\$0	\$0	\$56,200
2020		Appr	Urban	Res	\$3,100	\$51,900	\$0	\$0	\$55,000
2019		Appr	Urban	Res	\$3,100	\$48,000	\$0	\$0	\$51,100
2018		Eq	Urban	Res	\$3,720	\$57,600	\$0	\$0	\$61,320
2017		Eq	Urban	Res	\$3,193	\$48,000	\$0	\$0	\$51,193
2016	VAI Import from file	Import			\$3,100	\$48,200	\$0	\$0	\$51,300
2015	VAI Import from file	Import			\$3,040	\$41,360	\$0	\$0	\$44,400
2014		Appr	Urban	Res	\$3,000	\$45,800	\$200	\$0	\$49,000
2013		Appr	Urban	Res	\$3,000	\$41,800	\$0	\$0	\$44,800
2012		Appr	Urban	Res	\$3,000	\$41,800	\$0	\$0	\$44,800
2011	Import from file	Appr	Urban	Ag Land	\$947	\$0	\$28,861	\$0	\$29,808
2010	VAI	Appr	Urban	Ag Land	\$1,083	\$33,003	\$0	\$0	\$34,086





Sketch 1 of 1



Photo 1 of 1 05/08/2011

**Notes:**

Note Title: parcel notes

OCT 2013

inspection of outbdgs

OB#1: Shed - Pressed board, asphalt shingles. No electricity. Sits on ground. poor condition

2011 mass re-appraisal

EXTERIOR

POOR SHINGLES. 1980'S SIDING, WINDOWS & ROOF.

INTERIOR

AVERAGE QUALITY KITCHEN. MAIN FLR DRWL, 2ND FLR PLASTER. 1980'S KITCHEN & FURNACE/AC. 1996 BATH. ADDN HAS SPACE HEAT.



325 5TH ST., MILNOR Plat Map: Subdivision: ORIGINAL ADDITION Deeded Acres: 0.000  
 Current Owner/Address DBA: CHAVEZ/LAURA Comp ID: Map Area: MILNOR CITY-R  
 CHAVEZ/LAURA (D) Section: 00 Township: 000 Range: 000 Block: 034 Lot: 002  
 325 5TH ST Checks/Tags: Lister/Date: JLH, 05/10/2011 Reviewer/Date: DS, 07/19/2011  
 MILNOR ND 58060-0000 Loc/Class: Urban/Residential Tax District: Milnor Entry Status: Inspected

Legal: LOTS 1-2 & NW 15' LOT 3 BLOCK 34

Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Unit Price	T/E/O%
FF Main	115.00	115.00	140.00	140.00	0.00			\$173.64	15/0/0
Sub Total						16,100.00	0.370		
<b>Grand Total*</b>						16,100.00	0.370		

\*Includes all land areas

Notes

Residential Dwelling

Occupancy Single-Family / Owner Occupied  
 Style 2 Story Frame  
 Arch Style N/A  
 Year Built 1910 EYB 1910 EFA 115  
 Area SF 600 TLA 1,280 GLA 680/600  
 Condition A NML Grade 5+10 F/E/O% 0/0/0  
 Ttl Rms 6 Ttl Bdrms 3  
 Bsmt/Attic Full / None  
 Heat/AC FHA - Gas / Yes AC  
 Bsmt Finish 1  
 Bsmt Finish 2  
 Fireplace 1  
 Fireplace 2  
 Fireplace 3  
 Fireplace 4  
 Full/Half Baths 1/0 Other/Total Fixtures 0/3  
 Decks & Patios Vinyl/CompoDeck-64 SF/Asph/Wd Roof OH-64 SF  
 Porches  
 Ext Wall Vinyl Roof Asph / Gable  
 Veneer 1  
 Veneer 2  
 Bsmt Stalls/Total Garages 0/1 Ttl Additions 1

Base Price \$136,160  
 Basement Adjustment \$0  
 Attic Adjustment \$0  
 No Heat Adjustment \$0  
 Central AC Adjustment \$3,200  
 Adjusted Base \$139,360  
 Finish \$0  
 Single Siding \$0  
 Exterior \$14,784  
 Fireplaces \$0  
 Plumbing/Appliances \$3,400  
 Attached Garages \$0  
 Basement Stall \$0  
 Base Total \$157,544  
 Graded (1.100) \$173,298  
 Physical Value \$77,984  
 Total Less Obsolescence \$77,984  
 Extras \$0  
 Additions \$6,089  
 RCN \$180,140  
 Detached Garages \$16,632  
 Map Factor (1.000)  
 Total Bldg (RND) \$100,700

Sale Amt	Sale Date	Nut Code	Recording
\$69,000	07/05/2016	000	153858

Appraised	Board of Review	State Equalized	With Exemptions
Land F			
Land	\$17,300		
Land C			
Dwlg	\$84,800		
Impr			
Total	\$102,100		

	PrYr 2024	PrYr 2023	PrYr 2022
Land F	\$0	\$0	\$0
Land	\$17,300	\$15,900	\$15,900
Land C	\$0	\$0	\$0
Dwelling	\$84,800	\$69,700	\$64,024
Impr	\$0	\$0	\$0
Total	\$102,100	\$85,600	\$79,924

Additions	Area	Year	Depr	Cond	Garages	Area	Cond	F/E/O%	W	L	Year	Grade
1 Story Frame	80	2009	11.00	N	Det Frame	720	VG	0/0/0	24	30	1978	4

Additional Notes:

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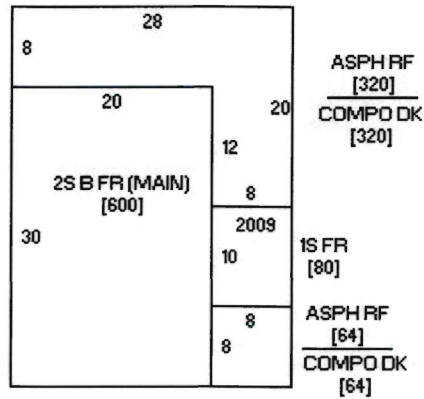
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Permission to Inspect \_\_\_\_\_ Date \_\_\_\_\_



Ph 1 of 3 05/18/2016

Sketch 1 of 1



330 2ND ST, MILNOR Plat Map: Subdivision: ORIGINAL ADDITION Deeded Acres: 0.000  
 Current Owner/Address DBA: Comp ID: Map Area: MILNOR CITY-R  
 CIESYNSKI/HAILEY ROSE & CIESYNSKI/BRIAN (D) Section: 00 Township: 000 Range: 000 Block: 032 Lot: 016  
 330 2ND ST Checks/Tags: Lister/Date: J LH, 05/10/2011 Reviewer/Date: DS, 07/19/2011  
 MILNOR ND 58060-0000 Loc/Class: Urban/Residential Tax District: Milnor Entry Status: Inspected

Legal: NW 30'OF SW 100' 15 & SW 100' LOT 16 BLOCK 32 ORIGINAL ADDITION

Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Unit Price	T/E/O%
FF Main	80.00	80.00	100.00	100.00	0.00			\$173.64	0/0/0
Sub Total						8,000.00	0.184		
<b>Grand Total*</b>						8,000.00	0.184		

\*Includes all land areas

Notes

Residential Dwelling

Occupancy Single-Family / Owner Occupied  
 Style 2 Story Frame  
 Arch Style N/A  
 Year Built 1915 EYB 1915 EFA 110  
 Area SF 572 TLA 1,496 GLA 924/572  
 Condition NML Grade 5+5 F/E/O% 0/0/0  
 Ttl Rms 5 Ttl Bdrms 2  
 Bsmt/Attic Full / None  
 Heat/AC FHA - Gas / No AC  
 Bsmt Finish 1  
 Bsmt Finish 2  
 Fireplace 1  
 Fireplace 2  
 Fireplace 3  
 Fireplace 4  
 Full/Half Baths 1/1 Other/Total Fixtures 0/5  
 Decks & Patios  
 Porches  
 Ext Wall Composition Siding Roof Asph / Gable  
 Veneer 1  
 Veneer 2  
 Bsmt Stalls/Total Garages 0/2 Ttl Additions 2

Base Price \$133,090  
 Basement Adjustment \$0  
 Attic Adjustment \$0  
 No Heat Adjustment \$0  
 Central AC Adjustment \$0  
 Adjusted Base \$133,090  
 Finish \$0  
 Single Siding \$0  
 Exterior \$0  
 Fireplaces \$0  
 Plumbing/Appliances \$5,500  
 Attached Garages \$24,210  
 Basement Stall \$0  
 Base Total \$162,800  
 Graded (1.050) \$170,940  
 Physical Value \$74,065  
 Total Less Obsolescence \$74,065  
 Extras \$0  
 Additions \$7,048  
 RCN \$199,134  
 Detached Garages \$10,509  
 Map Factor (1.000)  
 Total Bldg (RND) \$91,600

Sale Amt	Sale Date	Nut Code	Recording
\$0	07/15/2020	008	157545
\$18,000	05/09/2011	000	148377
\$27,500	01/14/2009	000	146011

Permit Amt	Permit Date	Permit #	Reason	Tag
\$3,500	11/13/2023	583	Fence	C
\$20,000	9/5/2011	379	Garage	C

Appraised	Board of Review	State Equalized	With Exemptions
Land F			
Land	\$12,600		
Land C			
Dwlg	\$90,300		
Impr			
Total	\$102,900		

	PrYr 2024	PrYr 2023	PrYr 2022
Land F	\$0	\$0	\$0
Land	\$12,600	\$11,600	\$11,554
Land C	\$0	\$0	\$0
Dwelling	\$77,300	\$63,000	\$58,088
Impr	\$0	\$0	\$0
Total	\$89,900	\$74,600	\$69,642

Additions	Area	Year	Depr	Cond	Garages	Area	Cond	F/E/O%	W	L	Year	Grade
1 Story Frame	176	1915	75.00	BN	Det Frame	336	N	0/0/0	14	24	2011	5
1 Story Frame	176	1915	75.00	BN	Att Frame	738	N	0/0/0	0	0	2011	5+5
Yard Extras	Cnt	Year	Cond	Depr	F/E/O%	Value						
Fencing - Wood - 6 Ft High, 246 LF, AVG Fence Pricing, 0 LF gate	1	2024	NML	4.00	0/0/0	\$6,600						

Additional Notes:

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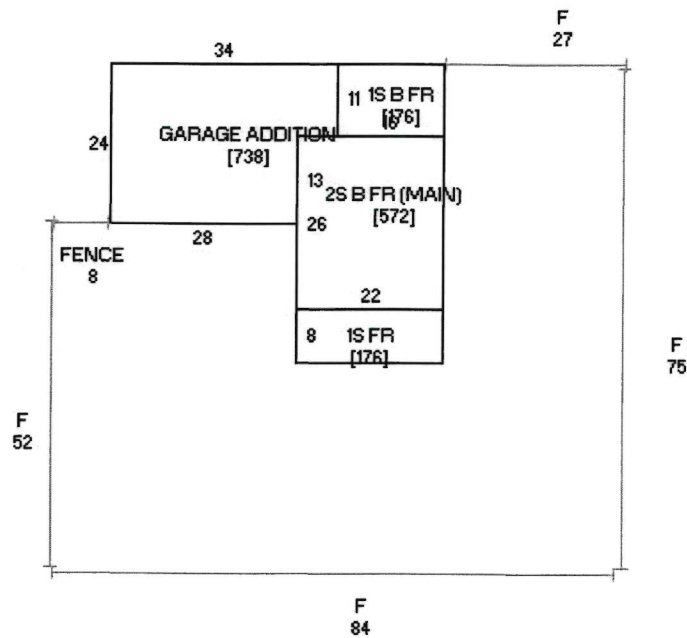
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Permission to Inspect

Date



PH 1 of 3 05/10/2011

Sketch 1 of 1

**NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT**

**CITY OF COGSWELL**  
(Name of Twp/City/District)

**SARGENT**  
(Name of County)

Parcel Number: 27-8507000

PETERSON/DAVID A, THOMAS A  
  
115 7th ST  
COGSWELL, ND 58017-0000

Property Address:  
115 7TH ST  
COGSWELL, ND 58017-0000

Legal Description:  
LOTS 7-8-9-10 BLOCK 19  
AUDITOR'S PLAT  
Sec 00, Twp 000, Rng 000, Blk 019, Lot 009

	<b>True &amp; Full Value*</b>
<b>Current Year Assessment (2025)</b>	\$97,500
<b>Prior Year Assessment (2024)</b>	\$75,100
<b>Change in Assessment</b>	\$22,400

**Reason for increase in value:**  
MARKET ADJUSTMENT

**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 on the parcel 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:

<b>Name/Location</b>	<b>Date</b>	<b>Time</b>
CITY OF COGSWELL Township/City Board of Equalization COGSWELL COMMUNITY CENTER	APRIL 7, 2025	8:00 PM
SARGENT COUNTY County Board of Equalization COURTHOUSE	JUNE 3, 2025	9:30 AM
STATE BOARD OF EQUALIZATION State Board of Equalization BRYNHILD HAUGLAND RM, STATE CAPITOL	AUGUST 12, 2025	8:30 AM

**Assessment Official:** LaJuana Anderson Hayen

**Mailing Address:** 355 Main St S, Ste 9

**City, State, Zip:** Forman ND 58032-4149

**Phone:** 701.724.6241 Ext.2

**Date:** 3/10/2025

\* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2  
24743 (Revised 7-2023)



### **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 three thousand dollars or more and ten percent 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 fifteen 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 three thousand dollars or more and ten percent 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 fifteen days after the meeting of the township, city, or county board of equalization that made or ordered the assessment increase and within thirty 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 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 fifteen percent 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 ten 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 fifteen 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 ten 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 ten 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 ten 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 first, 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.

# SARGENT COUNTY

Lajuana Anderson Hayen,  
Property Tax and Assessment Director

355 Main ST S Ste 9  
Forman ND 58032-4149  
(701) 724-6241 Ext: 2 office  
[lhayen@nd.gov](mailto:lhayen@nd.gov)

July 30, 2025

The Honorable Kelly Armstrong  
North Dakota Governor  
600 East Boulevard Ave  
Bismarck ND 58505-0100

Mr. Brian Kroshus  
North Dakota State Tax Commissioner  
600 East Boulevard Ave Dept 127  
Bismarck ND 58505-0599

Mr. Douglas Goehring  
North Dakota State Agriculture Commissioner  
600 East Boulevard Ave Dept 602  
Bismarck ND 58505-0020

Mr. Joshua Gallion  
North Dakota State Auditor  
600 East Boulevard Ave Dept 117  
Bismarck ND 58505

Mr. Thomas Beadle  
North Dakota State Treasurer  
600 East Boulevard Ave Dept 120  
Bismarck ND 58505-0600

RE: SARGENT COUNTY APPEAL – PARCEL 27-8507000

Dear Members of the State Board of Equalization:

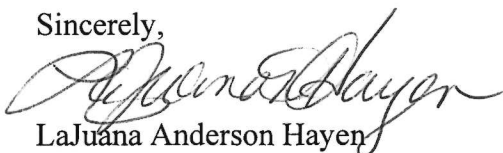
In March 2025, the previous owner was sent the notice of increase as they were still the owner of the properties. Due to her not living in the area at the time of the Cogswell City equalization meeting, she was not present; however, she was present at both county equalization meetings.

Jeannie Strange purchased this parcel along with two others parcels April 23, 2025 for \$198,500. The total value of all three parcels at the time of the sale was \$79,400.

In her own admissions, Ms. Strange purchased these parcels sight unseen. It was not until June that we received correspondence from her regarding any concerns she had of the home. At this time, she made reference to them replacing flooring and painting.

Thank you.

Sincerely,



Lajuana Anderson Hayen  
Property Tax and Assessment Director



## Hayen, LaJuana

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**From:** Jeannie Strange <missconjeannieality@gmail.com>  
**Sent:** Tuesday, July 1, 2025 4:43 PM  
**To:** Hayen, LaJuana  
**Subject:** Re: FW: Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017  
**Attachments:** image001.png  
**Follow Up Flag:** Follow up  
**Due By:** Friday, August 1, 2025 8:00 AM  
**Flag Status:** Flagged

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Dear [Cindy / Property Tax Division / Amber Hasenyager],

Thank you for your response and clarification regarding our property at 115 7th St, Cogswell.

We understand that the Sargent County Board of Equalization has chosen not to adopt the recommended residential value increases at this time, and that current assessments have been reverted to 2024 levels. That was a great relief to hear, and we're grateful to the County for that decision.

However, because we were not owners of the property as of February 1 and were not in the area for the April 7 City Equalization Meeting, I understand that our ability to appeal may be limited under normal procedures.

That said, we are concerned that the State Board of Equalization may still implement a county-wide increase at its October meeting. In light of this, we would like to continue with our appeal and submit documentation to the State before the August 1 deadline. We hope this will at least ensure our concerns are on record for their review.

This property was purchased April 25, and we arrived on-site on May 28 to find it in a state of significant disrepair. The upstairs portion is completely uninhabitable, and we're currently living in the downstairs with our children in extremely modest conditions. We've begun restoration efforts, but the current condition of the home and land does not reflect any increase in market value—quite the opposite.

Due to our family's financial hardship and multiple disabilities, even a modest tax increase would severely impact our ability to repair and maintain this property, let alone live here safely. We respectfully request that this context be considered, and we will be submitting our supporting materials to the State Board accordingly.

I will submit everything the state has requested of me but the August deadline. Please let me know if there is any additional guidance or paperwork we should complete locally as part of this process.

Thank you again for your time and consideration.

Jeannie Strange

On Tue, Jul 1, 2025, 4:01 PM Hayen, LaJuana <[lhayen@nd.gov](mailto:lhayen@nd.gov)> wrote:

Good Afternoon Ms. Strange,

Whether or not you continue with your appeal is your decision. If you choose to withdraw your appeal, you will need to contact the State and let them know.

At this time, the residential values have been reversed back to the 2024 values. With the commissioners not accepting the recommendations at the County Board of Equalization, the State will determine the new residential increase at its October 2025 Board of Equalization meeting.

Since you were not the owner as of February 1, 2025, and did not attend the April 7, 2025 City of Cogswell Equalization Meeting, I do not believe your appeal will be acted on.

Again, it is up to you whether or not to continue with your appeal.

Thank you.

Lajuana Anderson Hayen  
Sargent County Property Tax & Assessment Director  
701-724-6241 Ext. 116  
[lhayen@nd.gov](mailto:lhayen@nd.gov)

[Interactive maps - GIS](#)

The Sargent County Tax Department is providing this information under the open record laws and does not guarantee its sufficiency. This office takes no responsibility for accuracy, errors or omissions of documents.

**From:** Yagow, Cindy <[cyagow@nd.gov](mailto:cyagow@nd.gov)>  
**Sent:** Tuesday, July 1, 2025 8:53 AM  
**To:** Bopp, Tia <[tbopp@nd.gov](mailto:tbopp@nd.gov)>; Hayen, LaJuana <[lhayen@nd.gov](mailto:lhayen@nd.gov)>  
**Subject:** FW: Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017

Forwarding this email on to you both. I don't know the answer to her question. If one of you could get back to her on what happens next for her, please do.

Thanks,

Cindy

**From:** Jeannie Strange <[missconjeannieality@gmail.com](mailto:missconjeannieality@gmail.com)>  
**Sent:** Tuesday, July 1, 2025 8:43 AM  
**To:** Yagow, Cindy <[cyagow@nd.gov](mailto:cyagow@nd.gov)>  
**Subject:** Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017

You don't often get email from [missconjeannieality@gmail.com](mailto:missconjeannieality@gmail.com). [Learn why this is important](#)

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Hi Cindy!

It was suggested (in the attached email chain) that I contact Sargent County to confirm whether or not I still need to file an individual appeal for the proposed tax increase. I was at the last two public meetings and I believe I understood that the entire county declined the increase. Does that mean I do not have to appeal anymore? I think it does, but I want to be sure.

Thank you!

J

----- Forwarded message -----

**From:** Jeannie Strange <[missconjeannieality@gmail.com](mailto:missconjeannieality@gmail.com)>  
**Date:** Tue, Jul 1, 2025, 8:40 AM

Subject: Re: Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017  
To: Hasenyager, Amber <[ahasenyager@nd.gov](mailto:ahasenyager@nd.gov)>

Ok, thank you for your help!

J

On Tue, Jul 1, 2025, 8:38 AM Hasenyager, Amber <[ahasenyager@nd.gov](mailto:ahasenyager@nd.gov)> wrote:

Good Morning Jeannie,

It sounds like if the County had voted to not  
Accept that increase, then you may not be  
Affected.

I would reach out to Sargent County to confirm.

Please let me know if there's anything else I can do for you 😊

Have a wonderful Day!

Thank you,

Amber Hasenyager

Administrative Assistant

Property Tax Division

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-7988



**From:** Jeannie Strange <[missconjeannieality@gmail.com](mailto:missconjeannieality@gmail.com)>  
**Sent:** Monday, June 30, 2025 5:51 PM  
**To:** Hasenyager, Amber <[ahasenyager@nd.gov](mailto:ahasenyager@nd.gov)>  
**Subject:** Re: Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017

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Hi Amber!

So I went to the meetings in Forman regarding the increase for Sargent County, and from what I understood at the meeting it was voted that Sargent County would be declining the increase for this year. That means I am no longer affected, is that correct?

Thank you,

Jeannie

On Mon, Jun 30, 2025, 4:07 PM Hasenyager, Amber <[ahasenyager@nd.gov](mailto:ahasenyager@nd.gov)> wrote:

Hello,

Our office has received your request to appeal to the State Board of Equalization.

Please submit the following information to [propertytax@nd.gov](mailto:propertytax@nd.gov):

A completed Appellant Questionnaire (attached).

A detailed explanation of your appeal.

Evidence deemed necessary to validate the appeal of assessment.

We request that this information be submitted by August 1, 2025. If you have any questions, please contact any one of us at the Property Tax Division.

Have a wonderful Day!

Thank you,

Amber Hasenyager

Administrative Assistant

Property Tax Division

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

600 E Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: 701-328-7988



**From:** Jeannie Strange <[missconjeannieality@gmail.com](mailto:missconjeannieality@gmail.com)>

**Sent:** Tuesday, June 3, 2025 6:19 PM

To: -Info-TAX Property Tax <[propertytax@nd.gov](mailto:propertytax@nd.gov)>

Subject: Appeal for property tax increase for 115 7th Street Cogswell North Dakota 58017

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Property Tax: North Dakota,

At the end of April 2025 we purchased this property in Cogswell at the address 115 7th St. Upon arriving and looking through the mail we discovered a letter regarding a property tax increase.

It was stated that our property has increased in value, from the perspective of the state, by \$22,400 within the last year. We would like to appeal that claim, as continuing on its stated course will directly affect our quality of life. I am a disabled mother of three, and two of my daughters are disabled as well, one with cerebral palsy.

We came to Sargent County less than a week ago and we are on a tight fixed income. The home we arrived to, site unseen, is dilapidated and the entire upstairs portion of the home (where the bedrooms are located) is uninhabitable. There is evidence that the second level of the home has not been inhabited in at least a decade or more and is filthy with bugs and rodents. We have begun the process of ripping the carpets out, and scrubbing the filth away up there, but it will be a long process before we can afford the flooring and paint and the home is livable. At this time we are living in the downstairs portion of the home in a tent making do as we can. The doors upstairs do not shut as they all have a tilt, and the majority of the doors downstairs are experiencing a similar issue. The home itself is well over 100 years old, and has had very little updates in that time let alone in the last year when the supposed \$22,400 increase in value has been claimed.

The land is in a similar state of affair, and is overgrown, with outdated outbuildings that need reinforced or fixed to be of value or use. No updates have been done in several years. The small barn on the property holds no value as it will be toppling over soon if we don't find some way to reinforce it. It is currently being held up by planks stuck into the dirt at a 45° angle and wedged into the side of the structure.

We arrived at this home last Wednesday fully expecting there to be a lot of work to be done, and we have thus far been surprised with a shocking amount of ticks and mosquitoes and disrepair before us. Now this notice in our mailbox. We left our lives and family and church in NE Oregon to move to Sargent County in hopes of quiet country life and lower cost of living, and now on top of the other aforementioned issues, the situation is not financially what we were expecting either. We were already stretched thin, and due to the fact that we are on such a tight fixed income, a couple hundred bucks a year could make or break us.



We are requesting that this tax increase be canceled for our property, or at the very least put off until we have made some updates to truly reflect a value increase. Due to the tenant that was residing in our home before we arrived, the actual true value of this place has certainly not gone up \$22,400 in the past year, and may even have gone down near that much because of what he has done to this place.

As it stands now, the home has much less value than we had anticipated, and the loan we are obligated to is astronomically higher than this place is truly worth. We decided that we were going to make do with a "not so ideal" situation if we can get some chickens and maybe sheep next year, and fix the place up to be at least comfortable, but this sharp tax increase not only came as a shock after only having been here a handful of days, but it will also cut deeply into our ability to make improvements that are needed for this home to be habitable for my children.

We are requesting the reasonable accommodation that this tax increase not move forward based upon our financial situation, the physical condition of the home that has certainly not increased in value over this past year, and our disability status for what that might be worth to the argument.

Please see this Google photos album for pictures: <https://photos.app.goo.gl/Ub9jxBo4ZnY8KmSv8>

Thank you for your time,

Jeannie Strange

541.777.9918

115 7th St,

Cogswell ND 58017