



County Information – State Board of Equalization Appeal

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

Please email or mail any supporting documentation to:

propertytax@nd.gov

or

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

Information for Property Referenced in Appeal:

Owner Name: Steven H Kelfstad and Laurel J Klefstad as Trustees of the Steven H and Laurel J Klefstad Revocable Trust and Janell M McLaen

Address: Property Address is 9859 130th Ave SE, Forman ND 58032 AND Mailing Address is c/o Steven H Klefstad, PO Box 311, Forman ND 58032-031

Township Name (if applicable): Taylor

Parcel ID: 18-5406000

Legal Description: SE1/4 15-129-56

**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 5803-4149

Phone Number: 701.724.6241 Ext. 116

Email Address: 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 these out.**

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 Steve McLaen, non-owner, presented the appeal to both boards

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

Minutes from all levels of equalization meetings: Yes

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

1. All property record cards for the subject property (**This information should provide a calculated breakdown associated with the subject property.*)
2. Comparable property information and corresponding property record cards
3. Copies of the notice of increases with dates clearly noted
4. Any evidence to validate the assessment appealed
5. Minutes from all levels of equalization meetings as applicable

Appeal Process:

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

04/21/2025

PROCEEDINGS OF Township Board of Equalization

The Board met at the office of the Township Clerk at four thirty o'clock P.M.,
April 16, 2025.

There were present :

Dennis Fuchs, David Rasmussen, Mark Reisenweber, Steve Klifstad,
Steven and Janelle McLaen and Lajuana Hayen, Tax Director
Rosa Jones

Township Clerk

Minutes of the Proceedings:

Steve Klifstad and Steven and Janelle McLaen were present to
Appeal the Assessment amount of the buildings and dwelling on
parcel number 18-5415000. They believe that the buildings are
not worth \$61,000 and the house is not liveable and not worth
\$76,200. They ask to have the buildings and dwelling be taken
at zero and keep the land the same.

Dennis made a motion to remove the value of the buildings and
dwelling. David second it. All voted Aye.

David made a motion to accept the change in the assessment
book. Dennis second it. All voted Aye.

David made a motion to adjourn the meeting at 5:45pm.

Township Completes:

State of North Dakota

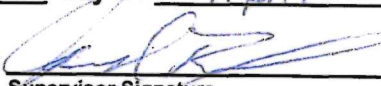
County of Sargent

Township of Taylor

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)ss.
)

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

Witness our hands this 16 day of April, 2025.


Supervisor Signature

Supervisor Signature

Supervisor Signature

Signature

Chairman

I hereby certify that the following is a correct transcript of the proceedings of the Township Board of Equalization of Taylor Township, Sargent County, North Dakota.

In Testimony Whereof, I hereunto set my hand this 16 day of April, 2025.


Township Clerk

ASSESSOR'S RETURN OATH

State of North Dakota

County of Sargent

)
)ss.

I, LaJuana Hayn, Assessor of Taylor Township 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 in each case is fifty percent of 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 book and tabular statement returned herewith are correct, as I verily believe.


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 10th 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 3rd. Motion to swap June 19th for July 3rd with the Tax Director's office being closed on June 19th due to previous commitments. The Tax Director's office will work July 3rd; 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 20th 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 10th 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 9th.

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 10th.

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 Fliehs, Lisa Fliehs, 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 30th so reports could be submitted to the state by the June 30th 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.

WADE ANDERSON, CHAIRMAN

ATTEST:

TIA BOPP -AUDITOR

MLS:

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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 Brick	1,225 SF	\$231,370										
	Adjustment for no base heat		(\$7,980)										
#1	Porch: 1S Brick Open	168 SF	\$8,090										
	Plumbing	1	\$3,400										
	Sub Total		\$234,880	1.250	\$293,600	1916	65.00	0	0	0	\$102,760		
Gar	Att Brick	22' X 25' 550 SF	\$26,200	1.250	\$32,750	1916	75.00	0	0	0	\$8,188		
	Int Finish: Fin. Int.												
Adtn	1 Story Brick	192 SF	\$14,390	1.250	\$17,988	1916	65.00	0	0	0	\$6,296		
	Dwelling TOTAL				\$344,338						\$117,244		
	Residential Building TOTAL										\$117,244	0.650	\$76,200

Precomputed Structure		Verticals						Plumbing		
								B	Ext	
Occ. Code	607	Ftg & Fdtn								
Occ. Descr.	Metal Shop - Post Frame	Exterior wall								
Price Code	610	Interior wall								
Price Descr.	Metal Light Indust. - Post Frame	Pilasters								
		Wall facing								
Year Built	1975	Windows								
EFF Age/Yr	50/ 1975	Fronts/Doors								
Depr. Table	3	Horizontal								
Condition	Fair	Basement								
Grade Mult.	1.250	Roof								
Phy-Depr.	75.00	Ceiling								
Description	METAL SHOP 1	Struct. Floor								
		Floor Cover								
Width	36	Partitions								
Ht	18	Framing								
Grade	4	HVAC								
Base	2,052	Electrical								
Basement	0	Sprinkler								
GBA	2052	Obsolescence								
		Functional:	External:	Other:						

Adjustments		
Heat - none	2,051	AVG
Insulation - none/roll	2,051	AVG

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Precomputed Structure		Verticals						Plumbing		
								B	Ext	
Occ. Code	607	Ftg & Fdtn								
Occ. Descr.	Metal Shop - Post Frame	Exterior wall								
Price Code	610	Interior wall								
Price Descr.	Metal Light Indust. - Post Frame	Pilasters								
Year Built	1980	Wall facing								
EFF Age/Yr	45/ 1980	Windows								
Depr. Table	3	Fronts/Doors								
Condition	BL NML	Horizontals								
Grade Mult.	1.250	Basement								
Phy-Depr.	70.00	Roof								
Description	METAL SHOP 2	Ceiling								
Width	40	Struct. Floor								
Ht	20	Floor Cover								
Grade	4	Partitions								
Base	3,600	Framing								
Basement	0	HVAC								
GBA	3600	Electrical								
		Sprinkler								
		Obsolescence								
		Functional:	External:	Other:						

Adjustments		
Heat - none	3,600	AVG
Insulation - none/roll	3,600	AVG

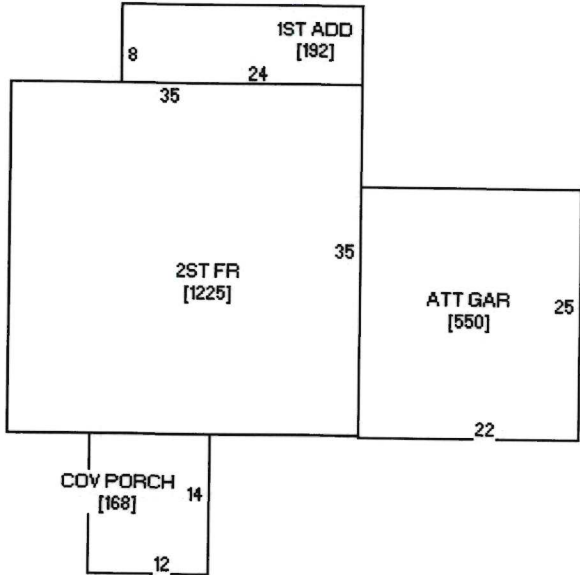
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Precomputed Structure		Verticals						Plumbing		
								B	Ext	
Occ. Code	607	Ftg & Fdtn								
Occ. Descr.	Metal Shop - Post	Exterior wall								
	Frame	Interior wall								
Price Code	610	Pilasters								
Price Descr.	Metal Light Indust. -	Wall facing								
	Post Frame	Windows								
Year Built	1980	Fronts/Doors								
EFF Age/Yr	45/ 1980									
Depr. Table	3	Horizontals								
Condition	BL NML	Basement								
Grade Mult.	1.250	Roof								
Phy-Depr.	70.00	Ceiling								
Description	METAL SHOP 3	Struct. Floor								
		Floor Cover								
Width	40	Partitions								
Ht	22	Framing								
Grade	4	HVAC								
Base	2,800	Electrical								
Basement	0	Sprinkler								
GBA	2800									
		Obsolescence								
		Functional:	External:	Other:						

Adjustments		
Insulation - none/roll	2,800	AVG
Heat - none	2,800	AVG

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Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2024		Appr	Rural	Ag Land	\$163,100	\$0	\$0	\$0	\$163,100
2023		Appr	Rural	Ag Land	\$163,100	\$0	\$0	\$0	\$163,100
2022		BofR	Rural	Ag Land	\$181,600	\$0	\$0	\$0	\$181,600
2021		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2020		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2019		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2018		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2016	VAI Import from file	Import			\$159,200	\$0	\$0	\$0	\$159,200
2013		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2012		Appr	Rural	Ag Land	\$0	\$0	\$0	\$0	\$0
2011	Import from file	Appr	Urban	Ag Land	\$80,644	\$0	\$0	\$0	\$80,644
2010	VAI	Appr	Urban	Ag Land	\$77,171	\$0	\$0	\$0	\$77,171



Sketch 1 of 2



Photo 1 of 11 08/27/2024



Photo 2 of 11 08/27/2024

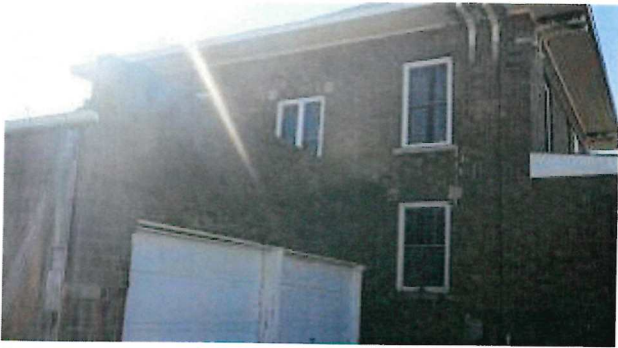


Photo 3 of 11 08/27/2024



Photo 4 of 11 08/27/2024



Photo 5 of 11 08/27/2024



Photo 6 of 11 08/27/2024



Photo 7 of 11 08/27/2024



Photo 8 of 11 08/27/2024



Photo 9 of 11 08/27/2024



Photo 10 of 11 08/27/2024

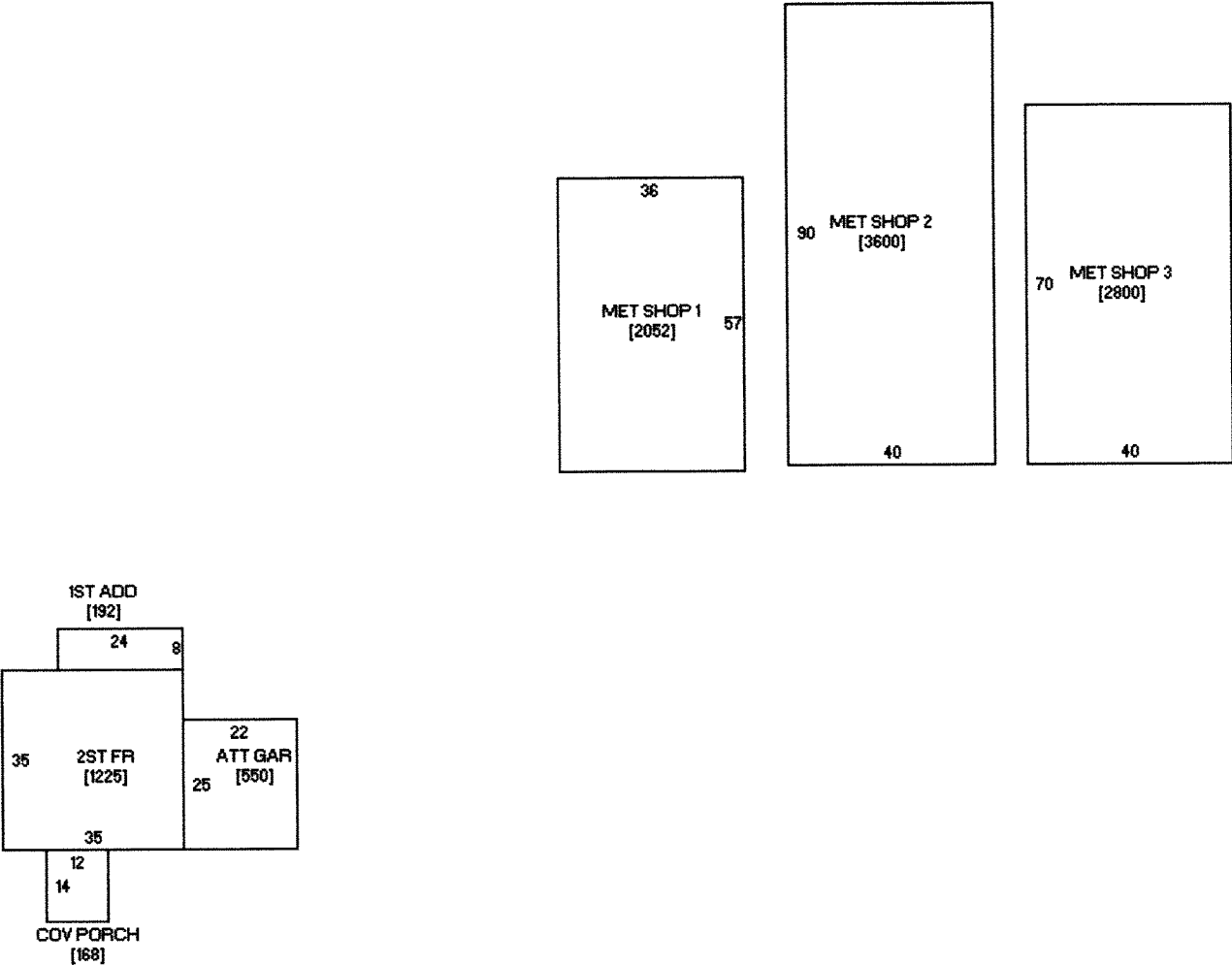


Photo 11 of 11 08/27/2024

Notes:

10/07/2024- CHANGED CLASS FROM AG LAND TO AG DWELLING

09/10/2024-ADDED HOUSE AND 3 METAL SHOP BUILDINGS. SPOKE TO STEVE KLEFSTAD AND HE SAID THE FIRST SHOP BUILDING WAS BUILT IN THE LATE 70'S AND THE OTHER TWO WERE BUILT IN THE EARLY 1980'S. HE ALSO SAID THE WATER AND HEAT HAD BEEN CUT OFF FROM THE HOUSE. HOUSE HAS NO UTILITIES.



Sargent County		13-4208000		Route #: 914-001-020		PDF 19 CERTIFIED	
13380 91 ST SE, RUTLAND		Plat Map:		Subdivision: NONE		Deeded Acres: 0.000	
Current Owner/Address		DBA:		Comp ID:		Map Area: RANSOM TWP-R	
RONEY/ROBERT J & RONEY/KYLEE K JT (D)		Section: 07		Township: 130		Range: 054	
13880 91 ST SE		Checks/Tags:		Lister/Date: JH, 05/25/2011		Block: 000	
RUTLAND ND 58067-0000		Loc/Class: Rural/Residential		Reviewer/Date: AB, 07/25/2011		Lot: 000	
				Tax District: Sargent Central		Entry Status: Inspected	

Legal: SUBLOT 1 OF N1/2 OF NE1/4 7-130-54 (17.50 ACRES) ADA ALL THAT PART OF N1/2 OF NE1/4 BEG AT IRON MONUMENT MARKING N QRTR COR TH ON ASSUMED BEARING OF N 90 00'00" E ON & ALONG N LINE 1821.60'; TH S 00 00'00" E 567.60'; TH N

Notes

Basis	Front	Rear	Side 1	Side 2	R Lot	SF	Acres	Unit Price	T/E/O%
Site-Ex							1.000	\$13,781.25	0/0/0
Excess 2							4.000	\$3,307.50	0/0/0
Excess 3							12.500	\$6,890.63	0/0/0
Sub Total						762,300.00	17.500		
Grand Total*						762,300.00	17.500		

*Includes all land areas

Residential Dwelling

Occupancy Single-Family / Owner Occupied
 Style 1 1/2 Story Frame
 Arch Style N/A
 Year Built 1915 EYB 1915 EFA 110
 Area SF 448 TLA 1,442 GLA 1,128/314
 Condition NML Grade 5+5 F/E/O% 0/0/0
 Ttl Rms 6 Ttl Bdrms 3
 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 1/0 Other/Total Fixtures 0/3
 Decks & Patios Concrete Patio-480 SF/C.Blk/Brick Patio-160 SF
 Porches
 Ext Wall Alum Roof Asph / Gable
 Veneer 1
 Veneer 2
 Bsmt Stalls/Total Garages 0/1 Ttl Additions 2

Base Price \$104,010
 Basement Adjustment \$0
 Attic Adjustment \$0
 No Heat Adjustment \$0
 Central AC Adjustment \$0
 Adjusted Base \$104,010
 Finish \$0
 Single Siding \$0
 Exterior \$3,632
 Fireplaces \$0
 Plumbing/Appliances \$3,400
 Attached Garages \$0
 Basement Stall \$0
 Base Total \$111,042
 Graded (1.050) \$116,594
 Physical Value \$40,808
 Total Less Obsolescence \$40,808
 Extras \$0
 Additions \$25,824
 RCN \$165,189
 Detached Garages \$13,021
 Map Factor (0.895)
 Total Bldg (RND) \$71,300

Sale Amt	Sale Date	Nut Code	Recording
\$127,500	12/09/2013	000	151339
\$127,500	12/09/2013	023	151338

Appraised	Board of Review	State Equalized	With Exemptions
Land F			
Land	\$24,000		
Land C			
Dwlg	\$79,500		
Impr			
Total	\$103,500		

	PrYr 2024	PrYr 2023	PrYr 2022
Land F	\$0	\$0	\$0
Land	\$24,000	\$23,300	\$23,108
Land C	\$0	\$0	\$0
Dwelling	\$79,500	\$72,500	\$65,826
Impr	\$0	\$0	\$0
Total	\$103,500	\$95,800	\$88,934

Additions

Area	Year	Depr	Cond	Garages	Area	Cond	F/E/O%	W	L	Year	Grade	
1 Story Frame	392	1915	65.00	N	Det Metal	616	N	0/0/0	22	28	1980	4
1 Story Frame	288	1980	23.00	N								

1 Story Frame	392	1915	65.00	N	Det Metal	616	N	0/0/0	22	28	1980	4
1 Story Frame	288	1980	23.00	N								

Yard Extras	Cnt	Year	Cond	Depr	F/E/O%	Value
1; STL UTILITY - W42.00 x L82.00 3,444 SF	1	1980	NML	65.00	0/0/0	\$17,800

[illegible]

CONC PATIO [480] 30 16	1S FR [392] 14	1 1/2S B FR (MAIN) [448] 28 16	10 CBLK PATIO [160]
			16 1980 18 1S FR [288]

Date _____



Ph 1 of 2 05/29/2011

8120 142ND AVE SE, MILNOR Current Owner/Address ORTH/DENNIS O (D) 8120 142 AVE SE MILNOR ND 58060-0000	Plat Map: DBA: 	Subdivision: NONE Comp ID: Section: 23 Checks/Tags: Loc/Class: Rural/Residential	Township: 132 Range: 054 Lister/Date: MA, 05/20/2011 Tax District: Milnor	Deeded Acres: 0.000 Map Area: MILNOR TWP-R Block: 000 Lot: 000 Reviewer/Date: AB, 07/19/2011 Entry Status: Inspected
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Legal: 21.12 ACRE BLDG SITE IN NW1/4 23-132-54

Notes

Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Unit Price	T/E/O%
Site-Ex							1.000	\$18,191.25	0/0/0
Excess 2							4.000	\$4,410.00	0/0/0
Excess 3							16.120	\$8,886.15	0/0/0
Sub Total						919,987.20	21.120		
Grand Total*						919,987.20	21.120		

*Includes all land areas

Residential Dwelling

Occupancy	Single-Family / Owner Occupied		
Style	1 1/2 Story Frame		
Arch Style	N/A		
Year Built	1920	EYB 1920	EFA 105
Area SF	576	TLA 1,483	GLA 1,080/403
Condition	NML	Grade 4-5	F/E/O% 0/0/0
Ttl Rms 7	Ttl Bdrms 4		
Bsmt/Attic	1/2 / None		
Heat/AC	FHA - Gas / No AC		
Bsmt Finish 1			
Bsmt Finish 2			
Fireplace 1			
Fireplace 2			
Fireplace 3			
Fireplace 4			
Full/Half Baths	0/0	Other/Total Fixtures 0/4	
Decks & Patios	Wood Deck-88 SF/Fbgls/Mtl Roof-88 SF		
Porches			
Ext Wall	Slate	Roof Asph / Hip	
Veneer 1			
Veneer 2			
Bsmt Stalls/Total Garages	0/0	Ttl Additions 2	

Base Price	\$118,280
Basement Adjustment	-\$3,270
Attic Adjustment	\$0
No Heat Adjustment	\$0
Central AC Adjustment	\$0
Adjusted Base	\$115,010
Finish	\$0
Single Siding	\$0
Exterior	\$2,728
Fireplaces	\$0
Plumbing/Appliances	\$4,200
Attached Garages	\$0
Basement Stall	\$0
Base Total	\$121,938
Graded (1.190)	\$145,106
Physical Value	\$50,787
Total Less Obsolescence	\$50,787
Extras	\$0
Additions	\$32,086
RCN	\$185,292
Detached Garages	\$0
Map Factor (0.995)	
Total Bldg (RND)	\$82,500

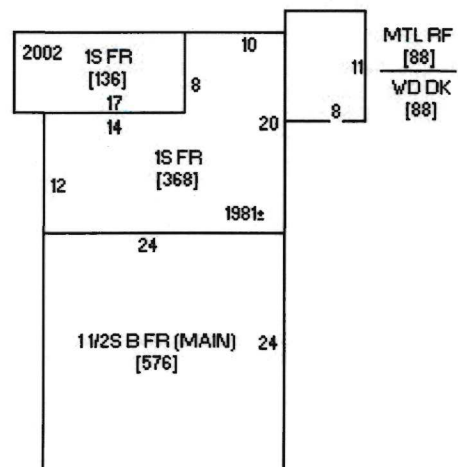
	Appraised	Board of Review	State Equalized	With Exemptions
Land F				
Land		\$31,500		
Land C				
Dwlg		\$71,600		
Impr				
Total		\$103,100		
	PrYr 2024	PrYr 2023	PrYr 2022	
Land F	\$0	\$0	\$0	
Land	\$31,500	\$30,600	\$30,316	
Land C	\$0	\$0	\$0	
Dwelling	\$71,600	\$65,100	\$58,830	
Impr	\$0	\$0	\$0	
Total	\$103,100	\$95,700	\$89,146	

Additions	Area	Year	Depr	Cond	Garages	Area	Cond	F/E/O%	W	L	Year	Grade
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1 Story Frame	368	1981	22.00	N	
1 Story Frame	136	2002	15.00	N	

Yard Extras	Cnt	Year	Cond	Depr	F/E/O%	Value
1; Shed - W10.00 x L14.00 140 SF, Fr. Shed, AVG Pricing	1	1930	Poor	80.00	0/0/0	\$900

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page or a sheet of stationery.



Date _____



Ph 1 of 1 05/20/2011

Page 2

NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

TAYLOR TOWNSHIP
(Name of Twp/City/District)

SARGENT
(Name of County)

Parcel Number: 18-5406000

KLEFSTAD/STEVEN H & KLEFSTAD/LAUREL J, TRUSTEES OI

PO BOX 311
FORMAN, ND 58032-0311

Property Address:
9859 130 AVE SE
FORMAN, ND 58032-0000

Legal Description:
SE1/4 15-129-56
Sec 15, Twp 129, Rng 056, Blk 000, Lot 000

	True & Full Value*
Current Year Assessment (2025)	\$300,400
Prior Year Assessment (2024)	\$163,100
Change in Assessment	\$137,300

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:

Name/Location	Date	Time
TAYLOR TOWNSHIP Township/City Board of Equalization HAVANA CIVIC CENTER	APRIL 16, 2025	4:30 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: 3/11/2025

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

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

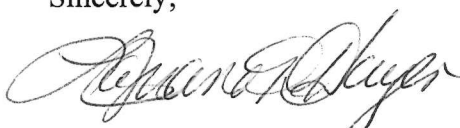
RE: SARGENT COUNTY APPEAL – PARCEL 18-5406000

Dear Members of the State Board of Equalization:

The owner, Steve Klefstad, was sent multiple applications for farm exemption and did not return them. Mr. Klefstad called our office and stated the partnership that now owns the property was not farm related and he would not be completing and returning the application. This office explained that we would be assessing the buildings. A property inspection form was sent to and completed by Mr. Klefstad along with a letter letting him know a time frame when we would be doing the assessing. This office then went to the residence and assessed the home and three of the outbuildings. Now a non-owner family member is presenting an appeal to not assess values to the home and buildings.

Thank you.

Sincerely,



Lajuana Anderson Hayen
Property Tax and Assessment Director