



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: POLAR COMMUNICATIONS MUTUAL AID CORPORATION

Address: PO BOX 270 PARK RIVER ND 58270-0270

Township Name (if applicable):

Parcel ID: 28-17-34-7

Legal Description: AUDITOR'S LOT 34A NORTH HATTON ADDITION

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

City/County Official Contact Information:

Name: KAYLA KNUDSON

Address: PO BOX 745 HILLSBORO ND 58045

Phone Number: 7016365950

Email Address: KAYLA.KNUDSON@CO.TRAILL.ND.US

Answer the questions below that apply to the appeal:

Was the appellant sent a notice of increase letter from the city/township? (use drop-down for all that apply)

Prior to Township/City Equalization Meeting
Choose One County Equalization Meeting
Choose One

At which meeting(s) did the Appellant present the appeal? (choose all that apply)

☐ Township/City ☐ County ☒ N/A

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

Minutes from all levels of equalization meetings: Yes

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

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

Appeal Process:

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

2025



Record of the Proceedings of the City /Township Board of Equalization

of Hatton City/Township,

Traill County, North Dakota

The Board met at City Hall

on 4 / 1 / 25 at 6 am/pm.

City Board

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 assessment 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

Township

57-09-01. Membership of board - Meeting. 1. The township board of equalization consists of the members of the board of supervisors of each township, and the township clerk shall act as clerk of the board. The board shall meet in April each year at the usual place of meeting of the township board of supervisors. 2. If the same person performs the duties of assessor for two or more townships or cities, the township clerk 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 township 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 township clerk at least ten days before the meeting.

57-09-02. Duties of clerk. The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-04. Duties of board - Limitation on increase - Notice. The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. The board 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. All complaints and grievances of residents of the township 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 assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization. The board must comply with any requirement for notice of an assessment increase under section 57-02-53.

ASSESSOR: Michelle Maney

BOARD PRESENT: ~~Stuart Letcher~~, ~~Bernie Johnson~~, Ben Nibstad,
Mark Dunbar, ~~Matt Kempel~~, Scott Phipps, Darrin Carlson
Auditor: Marc Johnson, Stuart Letcher
PUBLIC IN ATTENDANCE: Bernie Johnson (via phone)

MINUTES:

FARM EXEMPTIONS: N/A For City

Active Farmers:

Retired Farmers:

Farm Laborers:

Surviving Spouse:

Vacant Residence:

Denied Exemptions:

Motion to Approve Farm Exemptions as presented:

2nd:

Additional Discussion:

GENERAL EXEMPTIONS:

Allen & Jody Krueger, Hatton Community Centennial Center, Tri County Retirement and Nursing (Hatton Prairie Village), Hearthstone Village, Hatton Learning Program, Hatton Eielson Museum

Motion to Approve General Exemptions:

Ben N.

2nd:

Mark

All in favor

IMPROVEMENT EXEMPTIONS / COMMERCIAL EXEMPTIONS / REN ZONE: **info only, no motions needed.*

Jimbonitas LLC - 5 year exemption for 2025-2029

ASSESSOR DISCUSSION:

I did not notice any new structures in Hatton with the exception of the new house being built, but since it is currently owned by the Economic Development, it will remain exempt until it sells. Lot adjustments were made previously, so those were not touched this year. If there were houses that sold or were listed for sale, I did compare the data from that with what we had on our paper property cards, and if there were discrepancies those were corrected, and the parcel was reassessed. Examples of discrepancies would be amount of basement finishing, attic space, interior improvements, room counts, etc. I did do small across the board increases on residential structures to close the gap between the jurisdictions that have and have not been reassessed.

Hatton is on the list for reassessment next year. This will start this summer (2025). Once I have my schedule set, I will send out letters letting folks know when I will be coming around. It will be between the hours of 10 AM and 4 PM. During this time, I will be remeasuring anything that might have missing dimensions or buildings that weren't previously accounted for and updating photos. I will knock on doors to let the owners know I am there beforehand. This will also give them the opportunity to have me do an interior inspection of the property. The other jurisdictions being reassessed this summer are Mayville twp, Norway, Hillsboro twp, Bloomfield, Stavanger, and Morgan twp.

Public Discussion:

Discussed w/ Council what some improvements might be that gets looked at during Reassessments

FOLLOW UP ITEMS:

Motion to approve values as presented:
moved - ~~Scott~~ Scott 2nd Darrah

all in favor, none opposed

I hereby certify that the following is a correct transcript of the proceedings of the Board of Equalization
of Hatton City/Township, Traill County, ND.

In Testimony Whereof, I hereunto set my hand this 1 day of April 2025.

Mae Johnson Auditor/Clerk

The Board adjourned at: 6:30 am/pm

PROCEEDINGS OF
Board of Equalization

The Board of Equalization of the City of Hatton, ND met at the Hatton City Hall at 6:00 P.M. Tuesday, April 2nd, 2024.

Those present were: Council Members Stuart Letcher, Bernie Johnson, Ben Naastad, Mark Duncan, Scott Phipps, Matthew Kempel, and Darrin Carlson. City Assessor: Kayla Knudson, Michelle Mooney, Steve Gylten. Public in attendance: none.

Marci Johnson
Hatton City Auditor

Mayor Stuart Letcher called the meeting to order at 6:00 PM.

Michelle Mooney presented the City Council with the following **Applications for Property Tax Exemption** for the 2023 tax year: Tri-County Retirement & Nursing Corp.; Property #: 28-15-1-0, Flesche Carrol O L Post; Property #:28-5-7813-0, Hatton Eielsor Museum; Property 28-5-78877-0, Hatton Eielson Museum; property #: 28-5-7816-0 & 28-5-7877-0, and Allen & Jody Krueger; Property #: 28-6-7925-0, Hatton Learning Center Program, Inc. #28-3-7614-0, Hatton Community Centennial Center #28-5-7825-0

& #28-3-7614, Hatton Community Center Property# 28-5-7822 & 28-5-7824-10 & 28-5-7822-0, Hearthstone Village Limited Partnership Property #28-0017-00006-000.

After reviewing the applications for property tax exemption, Duncan moved, seconded by Johnson to accept and approve the listed applications for tax exemptions. Motion carried.

Michelle Mooney also presented the City Council with the list of **Notice of increases in Real Estate Assessments** mailed out to Parcel owners when the change in assessment is 10% and \$3000 higher from the previous year's assessment.

State Board of Equalization requires 90% to 100% of sales data for the current year.

Carlson moved, seconded by Phipps to accept the assessed values as presented by the assessors. Motion carried.

Johnson moved, seconded by Duncan to adjourn at 6:15 PM.

I hereby certify that the following is a correct transcript of the proceedings of the City Board of Equalization of the City of Hatton, Traill County, North Dakota. In Testimony where of I here Unto set my hand this 1st day of May, 2024.

Marci Johnson
City of Hatton Auditor

The Traill County Board of Equalization meeting came to order on June 3, 2025, at 9:09 a.m. with the following members present: Commissioners Kurt Elliott, Ken Nesvig, Les Amb and Larry Young, Commissioner Thomas Eblen absent. Also in attendance: Tax Director Kayla Knudson, States Attorney Charlie Stock, Cindy Ingebretson, Tom Omlid, Joe & Becca Dufner, John Juelson, Charlie Moen and Chief Deputy Auditor Heather Hovey.

Kayla Knudson, Tax Director presented the 2025 Taxable Value reports along with exemptions, abatements and special considerations for Commission approval.

PUBLIC COMMENT: Cindy Ingebretson questioned the value placed on her property. Tom Omlid was unable to attend the Mayville City Equalization meeting to discuss the values on property. Both residents were instructed to discuss their property specifics with the County residential assessor, Michelle Mooney. Laws in North Dakota do not allow the County and/or State to deal with an issue of valuation unless the taxpayer has first attended their local level meeting first. No action was taken for both public comments.

Joe & Becca Dufner and their attorney, John Juelson, were present to dispute their 2025 valuation on 6-0-89-45. They would like the classification on this building to be agriculture and not commercial.

GENERAL EXEMPTIONS:

On motion of Young, seconded by Amb and carried to allow the following general exemption which had been turned in after local equalization board met and application qualifies: (1) Russell Hanson 26-38-1-0.

FARM RESIDENT EXEMPTIONS:

APPROVED: On motion of Young, seconded by Nesvig and carried to approve the following 2025 tax year farm resident exemptions that were filed after township boards met: (1) Brandon Nettum 2-0-222-10 (2) David Nesvig 1-0-60-1 (3) David Nesvig 1-0-60-1 (4) Darren Tronson 10-0-1510-0 (5) Annette Tronson 10-0-1499-10 (6) R. Lockhart 16-0-2593-1 (7) R. Lockhart 16-0-2595-0 (8) Larry Linneman 6-0-808-0 (9) James Skarperud 6-0-931-0 (10) Aaron Vigen 24-0-3892-10 (11) Jeff Strand 24-0-3966-10 (12) Peter Thoreson 17-0-265C-0 (13) Brandon Hamre 8-0-1190-40 (14) Larry Anderson 8-0-1223-0 (15) Gary Kaldor 21-0-3424-0 (16) Wayne Satrom 11-0-1687-0 (17) Levi Elliott 11-0-1743-5 (18) Seth Erickson 20-0-3283-10 (19) Ryan Bryl 9-0-1338-25 (20) Dean Gadberry 18-0-2920-0 (21) Jon Bakum 18-0-2935-0 (22) Greg Porter 5-0-671-11 and (23) Chad Satrom 11-0-1642-20.

DENIED: On motion of Nesvig, seconded by Amb and carried to deny the following farm resident exemptions for the 2025 tax year: (1) Curtis Haynes 6-0-843-12 and (2) Lee Siegert 08-0-1214-15.

2025 ABSTRACT OF ASSESSMENT OF PROPERTY: On motion of Amb, seconded by Nesvig and carried to approve the 2025 valuations as presented by Kayla Knudson, Tax Director and equalized by the Traill County Board of Equalization as follows:

Townships	True & full Value	Assessed Value	Taxable Value
Belmont	29,127,370	14,563,€85	1,428,728
Bingham	30,908,595	15,454,299	1,535,088
Blanchard	37,586,143	18,793,€73	1,859,058
Bloomfield	42,215,029	21,107,€21	2,059,585
Bohnsack	40,241,670	20,120,€35	1,985,504
Buxton	31,708,720	15,854,€62	1,546,654
Caledonia	33,842,485	16,921,€45	1,656,531
Eldorado	101,307,668	50,653,€35	5,027,612
Elm River	25,386,850	12,693,€25	1,262,356
Ervin	45,111,549	22,555,€80	2,195,883
Galesburg	26,103,580	13,051,€90	1,288,445
Garfield	43,539,001	21,769,€01	2,121,737
Greenfield	31,379,200	15,689,€00	1,550,592

Herberg	33,288,934	16,644,467	1,643,623
Hillsboro	69,145,911	34,572,962	3,409,939
Kelso	34,000,406	17,000,203	1,679,185
Lindaas	43,151,573	21,575,790	2,127,038
Mayville	44,188,989	22,094,497	2,168,938
Morgan	33,357,616	16,678,811	1,636,414
Norman	27,721,905	13,860,953	1,372,919
Norway	41,993,953	20,996,985	2,048,376
Roseville	34,231,174	17,115,590	1,690,675
Stavanger	53,187,536	26,593,772	2,614,281
Viking	48,071,529	24,035,774	2,322,150
Wold	33,910,285	16,975,145	1,666,867
TOTAL TOWNSHIPS	1,014,707,671	660,153,900	49,898,178

Cities	True & full Value	Assessed Value	Taxable Value
Buxton	43,643,314	21,821,661	2,070,423
Clifford	5,305,744	2,652,873	260,146
Galesburg	16,213,908	8,106,956	787,371
Grandin	2,743,006	1,371,503	137,150
Hatton	45,941,887	22,970,954	2,126,223
Hillsboro	151,154,100	75,577,054	6,991,171
Mayville	148,213,000	74,106,502	6,888,400
Portland	45,925,995	22,963,014	2,118,821
Reynolds	18,247,629	9,123,821	846,492
TOTAL CITIES	477,388,583	238,694,338	22,266,197

GRAND TOTALS	1,492,096,254	898,848,238	72,164,375
--------------	---------------	-------------	------------

There being no further business to be brought before the Tax Equalization board, the meeting was adjourned at 9:45 a.m.

ATTEST:

Glenda Haugen, Auditor

Kurt Elliott, Vice-Chairman

Deed: POLAR COMMUNICATIONS MUTUAL AID CORP
Contract:
CID#:
DBA:
MLS:

Map Area: HATTON CITY-COM
Route: 000-000-000
Tax Dist: 2807080300
Plat Page:
Subdiv: 280017-NORTH HATTON ADDITION

Checks/Tags:
Lister/Date:
Review/Date:
Entry Status:

Urban / Commercial

Legal: AUDITOR'S LOT 34B NORTH HATTON ADDITION

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)
SqFt X Rate						19,595.00	0.450			C-1.00	\$1.00					\$0	
Subtotal						19,595.00	0.450					\$19,595	0%	0%	0%	\$0	\$19,600
Grand Total						19,595.00	0.450					\$19,595					\$19,600

Street

Utilities

Zoning

Land Use

SqFt X Rate	None	None	Not Applicable	Not Applicable
-------------	------	------	----------------	----------------

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type				Pr Yr: 2025
03/29/2024	\$30,000	D000	201065						Land				\$9,800
08/31/2017	\$40,000	D005	189104						Dwlg				
									Impr				
									Total				\$9,800

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	VAI Import from 2025 file.	Import	Urban	Comm	\$9,800	\$0	\$0	\$0	\$9,800
2024	VAI Import from 2024 file	Import	Urban	Comm	\$9,800	\$0	\$0	\$0	\$9,800
2023	VAI Import from 2023 file	Import	Urban	Comm	\$8,800	\$0	\$0	\$0	\$8,800
2022	VAI Import from 2022 file	Import	Urban	Comm	\$8,800	\$0	\$0	\$0	\$8,800
2021		Import	Urban	Comm	\$8,851	\$0	\$0	\$0	\$8,851



NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT
OFFICE OF STATE Tax Commissioner
SFN 24743 (7-2023)

Name of Township/City/District <i>Hatten City</i>		County Traill County	
Property Owner/Address <i>Dolar Comm Mutual Acl Corp</i> <i>PO Box 270</i> <i>Park River 58270-0270</i>		Real Estate Description <i>23-17-34-7</i> <i>Auditors lot 34A</i> <i>North Hatten Addition</i>	
Current Year Assessment (Year) 2025		True and Full Value <i>19600</i>	
Previous Year Assessment (Year) 2024		True and Full Value <i>9800</i>	
Change in Assessment		Percentage <i>100</i>	True and Full Value <i>9800</i>
Reason for Increase in Value <i>Market Adjustment</i>			

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

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

An increase in assessment may mean that your property taxes will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least \$100.

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

Township/City Board of Equalization <i>Hatten City BOE</i>	Hearing Location City Hall	Date <i>4/1/25</i>	Time <i>6 PM</i>
County Board of Equalization Traill BOE	Hearing Location Courthouse	Date 6/3/25	Time 9AM
State Board of Equalization State BOE	Hearing Location Bismarck	Date <i>8/4/25</i>	Time TBD

Name of Assessment Official <i>Kayla Brudsen</i>		Date <i>3/17/25</i>	
Mailing Address PO Box 745		Telephone Number 701-636-5950	
City Hillsboro		State ND	ZIP Code 58045