



Equalization Department

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Prosper Village Appeals

Board of County Commissioners;

Synopsis:

Three of the appeals at the County Board of Equalization related to land values in the Village of Prosper, located in Raymond Township. I reached out to the individual property owners and discussed their concerns relating to increases in land value. All owners stated that the lots have no water and furthermore, lack the ability to install a septic system. In theory, this would diminish the overall value of the land.

Review:

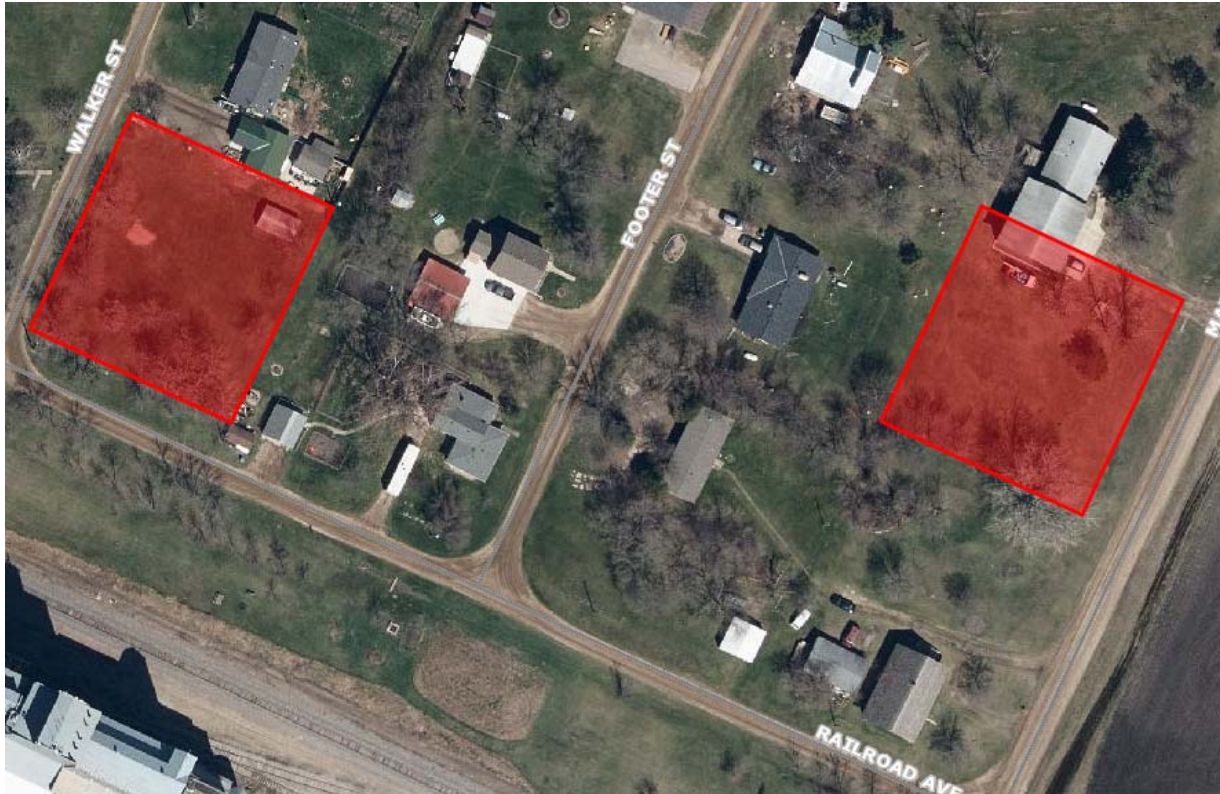
Conversations with Hali Durand, County Planner, confirmed that the lots lack the ability to have a conventional septic system used for residential building purposes. This is because they do not meet the 1-acre requirement adopted throughout rural Cass County. They would be eligible for a mound septic system but the total costs are much higher than a conventional septic and was not taken into consideration when valuing these properties.

The appealed lots supported a need for additional functional obsolescence due to the restrictions discussed above. In order to maintain assessment equity each parcel was given the same adjustment for lack of water and septic. The following pages details each property as well as the values prior to, and after the appeal.

Conclusion:

Our office feels, after review, the new adjusted values should be accepted to the 2018 assessment roll.

Evan Waa



Parcel 59-0100-10967-000
Address 234 Main St
Acres 0.48

Original Value
\$7,600
Adjusted Value
\$5,200

Parcel 59-0100-10969-000
Address 229 Walker St
Acres 0.48

Original Value
\$12,900
Adjusted Value
\$3,700

Both Lots are being valued at a rate of \$3,700 after the review. Parcel 59-0100-10967-000 has a slightly higher value due to a garage in the NE corner of the lot. Mr. Waa appeared at the Local Board to appeal his value but stated he is accepting of the new valuation after review from the County Board. He was notified that he can still appeal at the State Board if he so chooses.

Marvin Albert

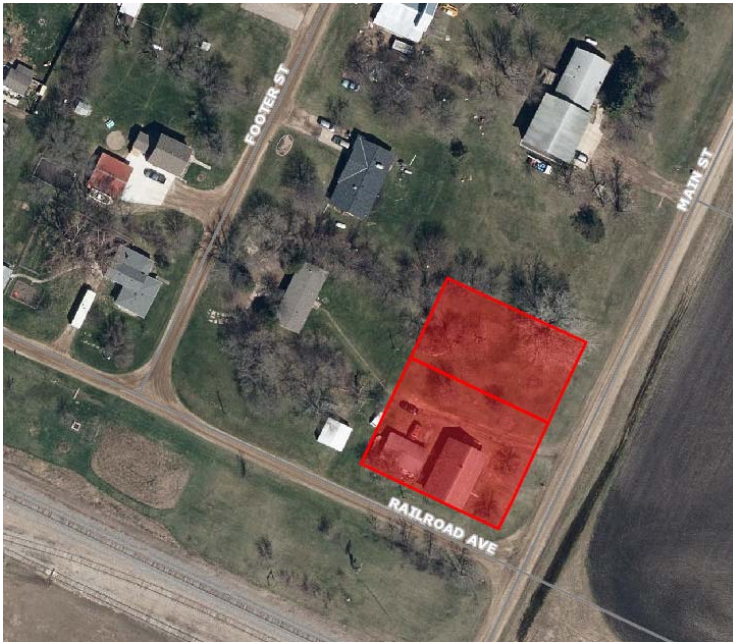


Originally Parcels:	59-0100-10972-000	Original Value:	\$2,100
	59-0100-10973-000		\$2,100
	59-0100-10974-000		\$6,800
<u>Acres</u>	<u>.17 (7,228 square feet)</u>	<u>Total Value</u>	<u>\$11,000</u>
New Parcel	59-0100-10974-010	2018 Adjusted Value	\$11,200
Address	211 Railroad Ave		
Acres	.17 (7,228 square Feet)		
Front Foot	50		
Depth	150		

After contacting Mr. Albert, I discussed combining his lots to help alleviate receiving multiple tax statements. After combining the lots, a review of his property found that the township assessor failed to value a 24' x 24' detached garage completed in the fall of 2017. The resident filed a building permit but the township failed to submit it to our office. The land has good use for storage but lacks water and septic, preventing any use beyond its current. The land was given the typical adjustments for lack of water/septic and the addition of the garage increased the value to \$11,200. I spoke with Mr. Albert regarding the missed assessment and he is accepting of his new value.

Mr. Albert chose not to speak at the County Board but opted to sign the appeal sheet. He did not appear at the local board and he is not eligible for an adjustment by the State Board.

Rudy LaLonde



Parcel 59-0100-10971-000
Address 220 Main St
Acres .30 (13,068 square feet)
Front Foot 100
Depth 130

Original Value: \$21,800

Adjusted Value: \$8,000

Parcel 59-0100-10970-000
Address 228 Main St
Acres .22 (9,583)
Front Foot 75
Depth 130

Original Value: \$6,300

Adjusted Value: \$1,800

I reached out to Mr. LaLonde after the equalization meeting and discussed his concerns regarding the property. Parcel 59-0100-10971-00 contains an old Depot and a detached garage with no water or sewer. The depot has exhausted its economic life and various amounts of physical and functional obsolescence result in a salvage value. The detached garage is in poor condition but serves the typical needs for additional storage.

Parcel 59-0100-10970-000 is the vacant lot to the north of the Depot. It does not meet the 1-acre requirement to install septic and has no water.

The land on both parcels, after given the same obsolescence for lack of water/septic, resulted in a reduction in value equitable to its neighbors. The buildings needed no further reduction.

Mr. LaLonde chose not to speak at the County Board but opted to sign the appeal sheet. He did not appeal at his local board and he is not eligible for an adjustment at the State Board.