



Equalization Department

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Staff Report for the 2019 County Board of Equalization

June 11th, 2019

City or Township: Dows

Appellant: Mark Dickson

Issue: Protests the assessment of parcel number 33-0000-03389-000 due to loss of farm exemption.

Summary:

Mr. Dickson feels the classification of the land under his residential dwelling should be ag land instead of residential. He is also opposed to the overall value after losing his farm residence exemption.

Analysis:

Our office called both phone numbers Mr. Dickson provided between June 7th and June 9th and left a message to set up a time for review. We have not had a response as of this writing.

Mr. Dickson's home was reviewed along with the other residences that lost a farm exemption for the 2019 taxable year. Measurements and location data were determined on-site on August 8th, 2018 but interior information was estimated. A door hanger was left on the property to help assist with interior information but was not returned. The home was placed at "poor condition" after the on-site review. The Office of the State Tax Commissioner addresses Mr. Dickson's question, regarding the classification of land underneath his dwelling, on page 2 of the Guideline: *Valuation Concepts – Residential & Commercial Property*.
<https://www.nd.gov/tax/data/upfiles/media/conceptresidentialcommercialproperty.pdf?20190611133034>

"...A reasonable amount of land on which a taxable residence is located must be classified as residential."

The property sits on 158.39 Acres and has an Ag Land Value of \$159,000. The total residential value added after the loss of the farm exemption is \$94,200 bringing the total site value to \$253,300.

Recommendation:

Without an interior inspection, our office cannot recommend any adjustment to the current proposed value. Certify the current assessment of \$253,300 for the 2019 taxable year.

