

OMITTED ASSESSMENTS

SUGGESTED MOTION:

Move to approve the following Omitted Assessments according to notices sent by the Finance Office to the property owners.

01-2382-01890-030
Lot 5 Block 17
Roberts 2nd Addition

01-6660-00551-000
Lot 7 Block 2
Amber Valley 6 Addition

01-0530-00650-080
Lot 1 Block 3
Dakota Land Addition

01-8449-02870-000
Lot 84 Block 11
Deer Creek Addition

03-0500-00236-010
Lot 9 Block 36
Burkes Addition

04-0100-00777-000
Lot 8 Block 2
Original Townsite Addition

01-2211-00016-030
Lot 1 Block 1
Oak Manor 2nd Addition



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

Finance Office

Michael Montplaisir, CPA
701-241-5600

Property Tax Payments
701-241-5611

Marriage Licenses
701-241-5608

To: RENE L O'BRIEN
901 6 AVE N #3
FARGO, ND 58102

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:


Description of Omitted Property	Years Not Assessed	True & Full Valuation
01-2382-01890-030 Lot 5 Block 17 Roberts 2 nd Addition	2020	\$69,400 Total True & Full Value

You are hereby notified that you may appear at the Office of Cass County Finance, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 21st day of December, 2020, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above. See attached letter from the Fargo City Assessor.

The assessment of the above described property as made by me will be reviewed and equalized by the board of county commissioners at their next regular meeting to be held on December 21st, 2020 at 3:30 PM.

If you have any questions, you may call the Fargo City Assessor at 241-1340. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 9th day of December 2020.


Michael Montplaisir
Cass County Finance Director

P.O. Box 2806
211 9th Street South
Fargo, North Dakota 58103

Phone: 701-241-5728

www.casscounty.gov



December 3, 2020

Michael Montplaisir
Cass County Auditor
Cass County Court House
Fargo, North Dakota 58103

Re: Omitted Assessment – 2020 Assessment Roll

Dear Michael:

The following parcel had an inaccurate assessment valuation for the 2020 assessment roll. The property recently transferred ownership and no longer qualifies for the Homestead Credit:

Parcel No. 01-2382-01890-030

The exemption has been prorated for 2020.

Please place the corrected value on the 2020 assessment roll and notify the owner:

Change Land Value From:	\$0	To:	\$8,100
Change Bldg Value From:	\$0	To:	\$3,500
Change Total Value From:	\$0	To:	\$11,600

The attached assessment correction form also reflects the correct assessment valuation for 2020, and shows the ownership, legal description, and property classification for the parcel(s).

If you need more information, please contact our office.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski".

Mike Splonskowski
Fargo Assessor

** OMITTED **

**CITY OF FARGO ASSESSMENT DEPARTMENT
Assessment Correction Form**

City # 2020 294

County # _____

Parcel Number 01-2382-01890-030 Assessment Year 2020
 Lot 5 & 6 Block 17
 Addition Roberts 2nd
 Name O'BRIEN, RENEE L
 Address 901 6 AVE N UNIT 3
 Reason REMOVE HOMESTEAD DUE TO SALE Fire Tax

True & Full Value

Change Land From: \$ 8,100 To: \$ 8,100
 Change Bldg From: \$ 61,300 To: \$ 61,300
 Total Value From: \$ 69,400 To: \$ 69,400
 Property Use From: R C A E To: R C A E

TIF Credit: Homestead Veteran 100 % ownership
 Real Value \$ \$12,154.62 Owner Income 10 Months Credit _____ % Disabled
 TIF ID _____ Owner Receiving Credit Married

Assessor *Theresa Spaschinski* Date 12/1/2020

COUNTY USE ONLY

Stmnt# _____ Mill Levy _____ SD# _____ Payment Made: Y N

	<u>ORIGINAL</u>	<u>ADJUSTMENT</u>	<u>RECALCULATED</u>
Assessed (.50 T & F)	_____	_____	_____
Taxable (R=.09, A & C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain # _____	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount (5%)	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # _____ Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # _____ Interest	_____	_____	_____
Total Interest	_____	_____	_____

CASS COUNTY AUDITOR

DATE



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

Finance Office

Michael Montplaisir, CPA
701-241-5600

Property Tax Payments
701-241-5611

Marriage Licenses
701-241-5608

To: DANIEL S TOY
2522 AMBER VALLEY CT S
FARGO, ND 58104

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:


Description of Omitted Property	Years Not Assessed	True & Full Valuation
01-6660-00551-000 Lot 7 Block 2 Amber Valley 6 Addition	2020	\$172,600 Total True & Full Value

You are hereby notified that you may appear at the Office of Cass County Finance, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 21st day of December, 2020, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above. See attached letter from the Fargo City Assessor.

The assessment of the above described property as made by me will be reviewed and equalized by the board of county commissioners at their next regular meeting to be held on December 21st, 2020 at 3:30 PM.

If you have any questions, you may call the Fargo City Assessor at 241-1340. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 9th day of December 2020.


Michael Montplaisir
Cass County Finance Director

P.O. Box 2806
211 9th Street South
Fargo, North Dakota 58103

Phone: 701-241-5728

www.casscounty.gov



December 3, 2020

Michael Montplaisir
Cass County Auditor
Cass County Court House
Fargo, North Dakota 58103

Re: Omitted Assessment – 2020 Assessment Roll

Dear Michael:

The following parcel had an inaccurate assessment valuation for the 2020 assessment roll. The property recently transferred ownership and no longer qualifies for the Disabled Veteran's Credit:

Parcel No. 01-6660-00551-000

The exemption has been prorated for 2020.

Please place the corrected value on the 2020 assessment roll and notify the owner:

Change Land Value From:	\$30,100	To:	\$30,100
Change Bldg Value From:	\$22,500	To:	\$42,500
Change Total Value From:	\$52,600	To:	\$72,600

The attached assessment correction form also reflects the correct assessment valuation for 2020, and shows the ownership, legal description, and property classification for the parcel(s).

If you need more information, please contact our office.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski".

Mike Splonskowski
Fargo Assessor

** OMITTED **

**CITY OF FARGO ASSESSMENT DEPARTMENT
Assessment Correction Form**

City # 2020 292

County # _____

Parcel Number 01-6660-00551-000 Assessment Year 2020
 Lot N 34.6 FT OF 7 Block 2
 Addition Amber Valley 6th
 Name TOY, DANIEL & ELSNER, SEAN W
 Address 2522 AMBER VALLEY CT S
 Reason REMOVED DISABLED VET DUE TO SALE Fire Tax

True & Full Value

Change Land From: \$ 30,100 To: \$ 30,100
 Change Bldg From: \$ 142,500 To: \$ 142,500
 Total Value From: \$ 172,600 To: \$ 172,600

Property Use From: R C A E To: R C A E

TIF Credit: Homestead Veteran 100 % ownership
 Real Value \$ _____ Owner Income 10 Months Credit 80 % Disabled
 TIF ID _____ Owner Receiving Credit Married

Assessor *Theresa Splawinski* Date 12/1/2020

COUNTY USE ONLY

Stmnt# _____ Mill Levy _____ SD# _____ Payment Made: Y N

	<u>ORIGINAL</u>	<u>ADJUSTMENT</u>	<u>RECALCULATED</u>
Assessed (.50 T & F)	_____	_____	_____
Taxable (R=.09, A & C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain # _____	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount (5%)	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # _____ Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # _____ Interest	_____	_____	_____
Total Interest	_____	_____	_____

CASS COUNTY AUDITOR

DATE



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

Finance Office

To: ANN HEDEEN
3340 17 AVE S #203
FARGO, ND 58103

Michael Montplaisir,
CPA CPFO
701-241-5600
auditor@casscountynynd.gov

Sarah Heinle CPFO
heinles@casscountynynd.gov
Budget, Finance and Payables

Alicia Hildebrand
hildebranda@casscountynynd.gov
Property Taxes and Marriage
Licenses

DeAnn Buckhouse CERA
elections@casscountynynd.gov
Elections

The courthouse is currently open by appointment only due to the ongoing COVID Emergency. Call and make an appointment if you have courthouse business that cannot be done by telephone or electronically.

A Secure Drop Box is provided on the courthouse plaza at 211 9th St. S, Fargo - please put your items in an envelope and write the name of the department on the envelope.

When making a tax payment through the Drop Box indicated if you wish to have a receipt mailed to you.

Thank You for your cooperation while the COVID Emergency is in place.

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	Years Not Assessed	True & Full Valuation
01-0530-00650-080 Lot 1 Block 3 Dakota Land Addition	2020	\$161,800 Total True & Full Value

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 4th day of January, 2021, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above. See attached letter from the Fargo City Assessor.

The assessment of the above described property as made by me will be reviewed and equalized by the board of County Commissioners at their next regular meeting to be held on January 4th, 2021 at 3:30 PM.

If you have any questions, you may call the Fargo City Assessor at 241-1340. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 18th day of December 2020.

Michael Montplaisir
Cass County Finance Director

PO Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

www.casscountynynd.gov

CITY OF
Fargo
ASSESSMENT DEPARTMENT

July 1, 2020

Michael Montplaisir
Cass County Auditor
Cass County Court House
Fargo, North Dakota 58103

Re: Omitted Assessment – 2020 Assessment Roll

Dear Michael:

The following parcel had an inaccurate assessment valuation for the 2020 assessment roll. The property recently transferred ownership and no longer qualifies for the New Construction Exemption:

Parcel No. 01-0530-00650-080

The exemption has been prorated for 2020.

Please place the corrected value on the 2020 assessment roll and notify the owner:

Change Land Value From:	\$11,800	To:	\$22,900
Change Bldg Value From:	\$0	To:	\$76,400
Change Total Value From:	\$11,800	To:	\$99,300

The attached assessment correction form also reflects the correct assessment valuation for 2020, and shows the ownership, legal description, and property classification for the parcel(s).

If you need more information, please contact our office.

Sincerely,



James Haley
Fargo Assessor

* * Omitted Assessment * *

City # 2020118

CITY OF FARGO ASSESSMENT DEPARTMENT
Assessment Correction Form

County #

Parcel Number 01-0530-00650-080 Assessment Year _____

Lot 1+N40FT of 2 Block 3

Addition Dakota Land

Name Ann Hedeem

Address 3340 17 Ave S Unit 203

Reason Remove Fire Tax

True & Full Value

Change Land From: \$ 22,900 To: \$ 22,900

Change Bldg From: \$ 138,900 To: \$ 138,900

Total Value From: \$ 161,800 To: \$ 161,800

Property Use From: R C A E To: R C A E

TIF Credit: HomeStead Veteran 100 % ownership

Real Value \$ _____ Owner Income 5 Months Credit 100 % Disabled

TIF ID _____ Owner Receiving Credit Married

Assessor [Signature] Date 12/17/2020

COUNTY USE ONLY

Stmnt# _____ Mill Levy _____ SD# _____ Payment Made: Y N

	ORIGINAL	ADJUSTMENT	RECALCULATED
Assessed (.50 T & F)			
Taxable (R=.09, A&C=.10)			
Homestead Credit			
Net Taxable Value			
Consolidated Tax			
Specials			
Drain # _____			
Total Tax			
Consolidated Discount (5%)			
Consolidated Penalty			
Specials Penalty			
Drain # _____ Penalty			
Total Penalty			
Consolidated Interest			
Specials Interest			
Drain # _____ Interest			
Total Interest			

CASS COUNTY AUDITOR

DATE



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

Finance Office

To: LUCIUS & BARBARA BENNETT
5823 59 AVE S
FARGO, ND 58104

Michael Montplaisir,
CPA CPFO
701-241-5600
auditor@casscountynynd.gov

Sarah Heinle CPFO
heinles@casscountynynd.gov
Budget, Finance and Payables

Alicia Hildebrand
hildebranda@casscountynynd.gov

Property Taxes and Marriage
Licenses

DeAnn Buckhouse CERA
elections@casscountynynd.gov
Elections

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When making a tax payment through the Drop Box indicated if you wish to have a receipt mailed to you.

Thank You for your cooperation while the COVID Emergency is in place.

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	Years Not Assessed	True & Full Valuation
01-8449-02870-000 Lot 84 Block 11 Deer Creek Addition	2020	\$300,800 Total True & Full Value

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 4th day of January, 2021, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above. See attached letter from the Fargo City Assessor.

The assessment of the above described property as made by me will be reviewed and equalized by the board of County Commissioners at their next regular meeting to be held on January 4th, 2021 at 3:30 PM.

If you have any questions, you may call the Fargo City Assessor at 241-1340. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 18th day of December 2020.

Michael Montplaisir
Cass County Finance Director

PO Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

www.casscountynynd.gov

CITY OF
Fargo
ASSESSMENT DEPARTMENT

July 1, 2020

Michael Montplaisir
Cass County Auditor
Cass County Court House
Fargo, North Dakota 58103

Re: Omitted Assessment – 2020 Assessment Roll

Dear Michael:

The following parcel had an inaccurate assessment valuation for the 2020 assessment roll. The property recently transferred ownership and no longer qualifies for the New Construction Exemption:

Parcel No. 01-8449-02870-000

The exemption has been prorated for 2020.

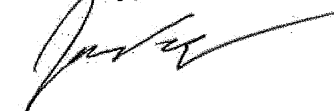
Please place the corrected value on the 2020 assessment roll and notify the owner:

Change Land Value From:	\$59,600	To:	\$59,600
Change Bldg Value From:	\$83,800	To:	\$197,500
Change Total Value From:	\$143,400	To:	\$257,100

The attached assessment correction form also reflects the correct assessment valuation for 2020, and shows the ownership, legal description, and property classification for the parcel(s).

If you need more information, please contact our office.

Sincerely,



James Haley
Fargo Assessor

** Omitted Assessment **

CITY OF FARGO ASSESSMENT DEPARTMENT

Assessment Correction Form

City # 2020117

County # _____

Parcel Number 01-8449-02870-000 Assessment Year 2020
 Lot 84 Block 11
 Addition Deer Creek
 Name Lucius + Barbara Bennett
 Address 5823 59 Ave S
 Reason Remove Disabled Vet due to transfer Fire Tax

True & Full Value

Change Land From: \$ 59,600 To: \$ 59,600
 Change Bldg From: \$ 241,200 To: \$ 241,200
 Total Value From: \$ 300,800 To: \$ 300,800
 Property Use From: (R) C A E To: (R) C A E
 TIF Credit: HomeStead Veteran 100 % ownership
 Real Value \$ _____ Owner Income 5 Months Credit 70 % Disabled
 TIF ID _____ Owner Receiving Credit Married
 Assessor [Signature] Date 12/17/2020

COUNTY USE ONLY

Stmnt# _____ Mill Levy _____ SD# _____ Payment Made: Y N

	ORIGINAL	ADJUSTMENT	RECALCULATED
Assessed (.50 T & F)	_____	_____	_____
Taxable (R=.09, A&C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain # _____	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount (5%)	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # _____ Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # _____ Interest	_____	_____	_____
Total Interest	_____	_____	_____

CASS COUNTY AUDITOR _____

DATE _____



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY AUDITOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

To: ADAM & JUSTINE KAPAUN
231 9 AVE N
CASSELTON, ND 58012

Finance Office

Michael Montplaisir,
CPA CPFO
701-241-5600
auditor@casscountynynd.gov

Sarah Heinle CPFO
heinles@casscountynynd.gov
Budget, Finance and Payables

Alicia Hildebrand
hildebranda@casscountynynd.gov
Property Taxes and Marriage
Licenses

DeAnn Buckhouse CERA
elections@casscountynynd.gov
Elections

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When making a tax payment through the Drop Box indicated if you wish to have a receipt mailed to you.

Thank You for your cooperation while the COVID Emergency is in place.

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	Years Not Assessed	True & Full Valuation
03-0500-00236-010 Lot 9 Block 36 Burkes Addition	2020	\$194,800 Total True & Full Value

You are hereby notified that you may appear at the Office of the Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 4th day of January, 2021, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the years in which assessment and taxation was omitted as stated above. See attached documents from the Cass County Tax Director.

The assessment of the above described property as made by me will be reviewed and equalized by the board of County Commissioners at their next regular meeting to be held on January 4th, 2021 at 3:30 PM

If you have any questions, you may call the Cass County Tax Director at 241-5615. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 18th day of December 2020.

Michael Montplaisir
Cass County Finance Director

PO Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

www.casscountynynd.gov

2020-03-011A

CASS COUNTY
Assessment Correction Form

County #

Parcel #	03-0500-00236-010	Assessment Year	2020
Addition	Burkes		
Lot & Blk	Lot 9 Blk 36		
Name	Adam & Justine Kapaun		
Address	231 9th Ave N		
Reason	Omitted - Exempt to Non		
***** TRUE & FULL VALUATION *****			
Change Land From:	\$ -	To:	\$ 35,500.00
			AG, CL, RL (Circle One)
Change Bldg From:	\$ -	To:	\$ 159,300.00
	CS, RS (Circle One)		CS, RS (Circle One)
Total T&F From:	\$ -	To:	\$ 194,800.00
Homestead Credit %	0%	Ownership %	0%
Certify Valuation:	<i>Paul Fracassi</i>		
Date:	December 16, 2020		

COUNTY USE ONLY

Stmnt # _____ Mill Levy _____ SD _____ Payment Made: **Y** **N**

	<u>Original</u>	<u>Adjustment</u>	<u>Recalculated</u>
Assessed (.50 T&F)	_____	_____	_____
Taxable (R=.09, A&C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain #	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # Interest	_____	_____	_____
Total Interest	_____	_____	_____

Cass County Auditor

Date

\$ 194,800.00

Papenfuss, Wyatt

From: Fracassi, Paul
Sent: Wednesday, December 16, 2020 11:56 AM
To: Papenfuss, Wyatt
Subject: Omitted
Attachments: 2020-03-011A - 03-0500-00236-010 - Omitted (Kapaun).pdf

Hey Wyatt,

This was a property that should've been moved to taxable in July.

Do you want omitted assessments sent to you or the finance department general email?



Paul D. Fracassi
Director of Equalization, Cass County Government
211 9th St S
Fargo, ND 58103
(701) 241-5617
View our Website at:
<http://cass.northdakotaassessors.com/>



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY AUDITOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

To: TOP FLIGHT CONSTRUCTION, LLC
521 ELM ST
KINDRED, ND 58051

Finance Office

Michael Montplaisir,
CPA CPFO
701-241-5600
auditor@casscountynynd.gov

Sarah Heinle CPFO
heinles@casscountynynd.gov
Budget, Finance and Payables

Alicia Hildebrand
hildebranda@casscountynynd.gov
Property Taxes and Marriage
Licenses

DeAnn Buckhouse CERA
elections@casscountynynd.gov
Elections

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Thank You for your cooperation while the COVID Emergency is in place.

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Description of Omitted Property	Years Not Assessed	True & Full Valuation
04-0100-00777-000 Lot 8 Block 2 Original Townsite Addition	2020	\$25,200 Total True & Full Value

You are hereby notified that you may appear at the Office of the Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 4th day of January, 2021, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the years in which assessment and taxation was omitted as stated above. See attached documents from the Cass County Tax Director.

The assessment of the above described property as made by me will be reviewed and equalized by the board of county commissioners at their next regular meeting to be held on January 4th, 2021 at 3:30 PM

If you have any questions, you may call the Cass County Tax Director at 241-5615. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 18th day of December 2020

Michael Montplaisir
Cass County Finance Director

PO Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

www.casscountynynd.gov

2020-04-005A

CASS COUNTY
Assessment Correction Form

County #

Parcel #	04-0100-00777-000	Assessment Year	2020
Addition	Original		
Lot & Blk	Lot 9 & W 1/2 8 Blk 2		
Name	Top Flight Construction, LLC		
Address	521 Elm St		
Reason	Omitted - Exempt to Non		
***** TRUE & FULL VALUATION *****			
Change Land From:	\$ -	To:	\$ 4,700.00
			AG, CL, RL (Circle One)
Change Bldg From:	\$ -	To:	\$ 20,500.00
	CS, RS (Circle One)		CS, RS (Circle One)
Total T&F From:	\$ -	To:	\$ 25,200.00
Homestead Credit %	0%	Ownership %	0%
Certify Valuation:	<i>Paul Fracassi</i>		
Date:	December 16, 2020		

COUNTY USE ONLY

Stmnt # _____ Mill Levy _____ SD _____ Payment Made: **Y** **N**

	<u>Original</u>	<u>Adjustment</u>	<u>Recalculated</u>
Assessed (.50 T&F)	_____	_____	_____
Taxable (R=.09, A&C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain #	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # Interest	_____	_____	_____
Total Interest	_____	_____	_____

Cass County Auditor

Date

\$ 25,200.00

Papenfuss, Wyatt

From: Fracassi, Paul
Sent: Wednesday, December 16, 2020 3:08 PM
To: {SMB}-Cass County Finance
Subject: Omitted
Attachments: 2020-04-005A - 04-0100-00777-000 - Omitted - Top Flight.pdf

Hi,

The City of Kindred sold this property in June and it should've been taxed for half the year.

Thanks,



Paul D. Fracassi
Director of Equalization, Cass County Government
211 9th St S
Fargo, ND 58103
(701) 241-5617
View our Website at:
<http://cass.northdakotaassessors.com/>



**ASSESSMENT NOTICE TO PROPERTY OWNER
OF ASSESSMENT BY COUNTY FINANCE DIRECTOR
OF OMITTED PROPERTY SUBJECT TO TAXATION
STATE OF NORTH DAKOTA, COUNTY OF CASS**

Finance Office

To: JAMES & LOVIL HAGEN
1401 25 AVE S #B203
FARGO, ND 58103

Michael Montplaisir,
CPA CPFO
701-241-5600
auditor@casscountynnd.gov

Sarah Heinle CPFO
heinles@casscountynnd.gov
Budget, Finance and Payables

Alicia Hildebrand
hildebranda@casscountynnd.gov
Property Taxes and Marriage

DeAnn Buckhouse CERA
elections@casscountynnd.gov
Elections

You are hereby notified that the following described property, according to the records of this office, has been omitted from assessment and taxation for the year indicated opposite the description of said property; that in conformity with my duty under the law as specifically directed under provisions of North Dakota Century Code 57-14, I have assessed the property described herein at the valuation entered opposite the description of said property for each of the years in which assessment and taxation has been omitted:

Description of Omitted Property	Years Not Assessed	True & Full Valuation
01-2211-00016-030 Lot 1 Block 1 Oak Manor 2 nd Addition	2020	\$55,950 Total True & Full Value

You are hereby notified that you may appear at the Office of Cass County Finance Director, Cass County Courthouse, Fargo, North Dakota, at 10:00 AM, on the 4th day of January, 2021, to show cause, if any, why such property should not be added to the assessment rolls and assessed and taxed for the year in which assessment and taxation was omitted as stated above. See attached letter from the Fargo City Assessor.

The courthouse is currently open by appointment only due to the ongoing COVID Emergency. Call and make an appointment if you have courthouse business that cannot be done by telephone or electronically.

A Secure Drop Box is provided on the courthouse plaza at 211 9th St. S, Fargo - please put your items in an envelope and write the name of the department on the envelope.

When making a tax payment through the Drop Box indicated if you wish to have a receipt mailed to you.

Thank You for your cooperation while the COVID Emergency is in place.

The assessment of the above described property as made by me will be reviewed and equalized by the board of County Commissioners at their next regular meeting to be held on January 4th, 2021 at 3:30 PM.

If you have any questions, you may call the Fargo City Assessor at 241-1340. You may also contact the County Finance Director Michael Montplaisir at 241-5627.

Given under my hand and seal this 22nd day of December 2020.

Michael Montplaisir
Cass County Finance Director

PO Box 2806
211 Ninth Street South
Fargo, North Dakota 58108



December 18, 2020

Michael Montplaisir
Cass County Auditor
Cass County Court House
Fargo, North Dakota 58103

Re: Omitted Assessment – 2020 Assessment Roll

Dear Michael:

The following parcel had an inaccurate assessment valuation for the 2020 assessment roll. The property recently transferred ownership and no longer qualifies for the Disabled Veteran's Credit:

Parcel No. 01-2211-00016-030

The exemption has been prorated for 2020.

Please place the corrected value on the 2020 assessment roll and notify the owner:

Change Land Value From:	\$0	To:	\$10,300
Change Bldg Value From:	\$0	To:	\$45,650
Change Total Value From:	\$0	To:	\$55,950

The attached assessment correction form also reflects the correct assessment valuation for 2020, and shows the ownership, legal description, and property classification for the parcel(s).

If you need more information, please contact our office.

Sincerely,

A handwritten signature in black ink that reads "Mike Splonskowski".

Mike Splonskowski
Fargo Assessor

** OMITTED **

**CITY OF FARGO ASSESSMENT DEPARTMENT
Assessment Correction Form**

City # 2020 339

County # _____

Parcel Number 01-2211-00016-030 Assessment Year 2020
 Lot E 220.18 FT OF S 365.85 FT OF 1 Block 1
 Addition Oak Manor 2nd
 Name HAGEN, JAMES S & LOVIL SARINO EBETE
 Address 1401 25 AVE S UNIT B203
 Reason Remove disabled veteran's credit due to sale Fire Tax

True & Full Value

Change Land From:	\$	<u>10,300</u>	To:	\$	<u>10,300</u>
Change Bldg From:	\$	<u>64,300</u>	To:	\$	<u>64,300</u>
Total Value From:	\$	<u>74,600</u>	To:	\$	<u>74,600</u>

Property Use From: R C A E To: R C A E

TIF Credit: Homestead Veteran 100 % ownership

Real Value \$ _____ Owner Income 3 Months Credit 100 % Disabled

TIF ID _____ Owner Receiving Credit Married

Assessor *Mike Sploudhanki* Date 12/18/2020

COUNTY USE ONLY

Stmnt# _____ Mill Levy _____ SD# _____ Payment Made: Y N

	<u>ORIGINAL</u>	<u>ADJUSTMENT</u>	<u>RECALCULATED</u>
Assessed (.50 T & F)	_____	_____	_____
Taxable (R=.09, A & C=.10)	_____	_____	_____
Homestead Credit	_____	_____	_____
Net Taxable Value	_____	_____	_____
Consolidated Tax	_____	_____	_____
Specials	_____	_____	_____
Drain # _____	_____	_____	_____
Total Tax	_____	_____	_____
Consolidated Discount (5%)	_____	_____	_____
Consolidated Penalty	_____	_____	_____
Specials Penalty	_____	_____	_____
Drain # _____ Penalty	_____	_____	_____
Total Penalty	_____	_____	_____
Consolidated Interest	_____	_____	_____
Specials Interest	_____	_____	_____
Drain # _____ Interest	_____	_____	_____
Total Interest	_____	_____	_____

CASS COUNTY AUDITOR

DATE