

## OMITTED ASSESSMENTS

### SUGGESTED MOTION:

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

01-8832-00101-000

Lot 1 Block 1

Peterson 2<sup>nd</sup>

55-0000-09844-060

Lot 0 Block 35

35-137-50



## Finance Office

Telephone: 701-241-5600

Fax: 701-241-5728

SMB-FIN@casscountynynd.gov

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

To: M. PETERSON PROPERTIES, LLC  
C/O MICHAEL D PETERSON  
7803 15<sup>TH</sup> ST 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:

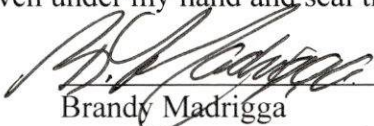
<b>Description of Omitted Property</b>	<b>Years Not Assessed</b>	<b>True &amp; Full Valuation</b>
01-8832-00101-000 Lot 1 Block 1 Peterson 2 <sup>nd</sup>	2023	\$302,400 Total True & Full Value Reason for increase: Correction in property information

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 6<sup>th</sup> day of May, 2024, 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 document 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 6<sup>th</sup> day of May, 2024 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Fargo City Assessor at 701-241-1340. You may also contact the County Finance Office at 701-241-5600.

Given under my hand and seal this 9<sup>th</sup> day of April 2024.

  
\_\_\_\_\_  
Brandy Madrigga  
Cass County Finance Director

\*\*\* Omitted \*\*\*

CITY OF FARGO ASSESSMENT DEPARTMENT  
Assessment Correction Form

City # 2023 845

County #

Parcel Number 01-8832-00101-000 Assessment Year 2023  
Addition Peterson 2nd  
Lot 1 & LT 1 BLK1 PETERSON ADDN Block 1  
Name M. PETERSON PROPERTIES LLC  
Address 2976 4 AVE N  
Reason Corrected error in property Information.

	Original Value	Net Value	New Value	New Net Value
Change Land From	\$ 0	0	To: \$ 302,400	\$ 302,400
Change Bldg From	\$ 0	0	To: \$ 0	\$ 0
Total TF From:	\$ 0	0	To: \$ 302,400	\$ 302,400

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

Credit:	Married	Credit Type	% Ownership	Owner Income (HS Only)	% Disabled (Vet Only)	Months Credit
Owner Receiving Credit	<input type="checkbox"/>					
	<input type="checkbox"/>					
	<input type="checkbox"/>					

Assessor Michael Splonkowski Date 12/7/2023

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			

# 2023 Cass County Real Estate Tax Statement

Your cancelled check is your receipt for your payment.  
Receipt available upon request.

Parcel Number: 01-8832-00101-000  
Statement Number: 230135800-0

**M. PETERSON PROPERTIES, LLC**  
C/O MICHAEL D PETERSON  
7803 15TH ST S  
FARGO, ND 58104-7916

▼ Detach here and mail with your payment ▼

## 2023 Cass County Real Estate Tax Statement

Parcel Number: 01-8832-00101-000  
Jurisdiction: Fargo City  
Owner: M. PETERSON PROPERTIES, LLC  
Physical Address: 220 29 ST N  
FARGO, ND 58102

**Legal Description:**

Lot: 1 Block: 1 Addition: Peterson 2nd Addition Additional: PETERSON 2ND ADDN LT 1 BLK 1 & LT 1 BLK 1 OF PETERSON ADDN \*\*2-9-23 REPLAT FRM 01-2720-00071-000 PER PLAT DOC#1677862 FOR 2023 & 2-9-23 REQUESTED COMBINE FRM 01-8794-00100-000 & 01-8832-

Property Valuation	2021	2022	2023
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Total tax due:	75.87
Less 5% discount:	0.00
<b>Amount due by Feb 15, 2024</b>	<b>75.87</b>

Or pay in two installments (with no discount):

Payment 1: Pay by Mar 01, 2024	75.87
Payment 2: Pay by Oct 15, 2024	0.00

<b>Amount applied to this statement</b>	
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MAKE CHECK PAYABLE TO:  
Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806



Statement Number: 230135800-0

**2023 TAX BREAKDOWN**

Net consolidated tax	0.00
Plus: Special Assessments	0.00
Plus: Drains	75.87
Total tax due:	75.87
Less 5% discount	
if paid by Feb 15, 2024	
<b>Amount due by Feb 15, 2024</b>	<b>75.87</b>

Or pay in two installments (with no discount):

Payment 1: Pay by Mar 01, 2024	75.87
Payment 2: Pay by Oct 15, 2024	0.00

**FOR ASSISTANCE, CONTACT:**

Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806  
Phone: 701-241-5600

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Tax payments by e-check or credit card can be made online at [www.casscountynd.gov](http://www.casscountynd.gov). A convenience fee will be assessed for all credit card transactions.

**\*\*Notes:**

- If your mortgage company pays the real estate taxes for this property, this statement is being provided for your information only.
- Discount is 5% of Net Consolidated Tax.

**\*\*PLEASE USE THE DROP BOX IN FRONT OF THE COURTHOUSE, MAIL YOUR CHECK WITH STUB OR PAY ONLINE\*\***



**Finance Office**

Telephone: 701-241-5600  
Fax: 701-241-5728  
SMB-FIN@casscountynd.gov

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

To: JEROME FJELSTAD FARMS  
5382 167<sup>TH</sup> AVE SE  
KINDRED, ND 58051

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:

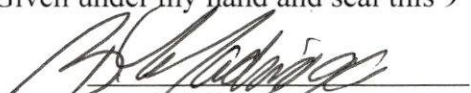
Description of Omitted Property	Years Not Assessed	True & Full Valuation
55-0000-09844-060 Lot 0 Block 35 35-137-50	2023	\$554,100 Total True & Full Value Reason for increase: Remove farm exemption

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 6<sup>th</sup> day of May, 2024, 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 document from the Cass County 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 6<sup>th</sup> day of May, 2024 at 3:30 PM. A new property tax statement stamped "CORRECTED STATEMENT" will mailed following this meeting. Please be certain to inform your mortgage service provider of the corrected valuation as your tax due will increase and your escrow will likely need to be adjusted.

If you have any questions, you may call the Cass County Assessor at 701-241-5616. You may also contact the County Finance Office at 701-241-5600.

Given under my hand and seal this 9<sup>th</sup> day of April, 2024.

  
Brandy Madrigga  
Cass County Finance Director

## Jenson, Gerald

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**From:** Meidinger, Nolan  
**Sent:** Tuesday, February 20, 2024 8:40 AM  
**To:** {SMB}-Cass County Finance  
**Subject:** Omitted Assessment  
**Attachments:** 2023-55-001OA - 55-0000-09844-060 (FJELSTAD).pdf

Attached is an omitted assessment for 2023. The 9,500 in Ag Land value should remain the same and all added value should be entered as residential. Please let me know if there are any questions.

Nolan Meidinger

**Property Appraiser II**, Cass County Government

211 9<sup>th</sup> St S

Fargo, ND 58103

(701)241-5914

View our Website at

<https://cass.northdakotaassessors.com/>

2023-55-0030A

**CASS COUNTY**  
**Assessment Correction Form**

County #

Parcel #	55-0000-09844-060	Assessment Year	2023
Addition	UNPLATTED		
Lot & Blk			
Name	JEROME & CAROL FJELSTAD		
Address	5382 167 AVE SE		
Reason	REMOVE FARM EXEMPTION		
<b>***** TRUE &amp; FULL VALUATION *****</b>			
Change Land From:	\$ 9,500.00	To: \$	69,500.00
			AG, CL, RL (Circle One)
Change Bldg From:	\$ -	To: \$	484,600.00
	CS, RS (Circle One)		CS, RS (Circle One)
Total T&F From:	\$ 9,500.00	To: \$	554,100.00
Homestead Credit %		Ownership %	
Certify Valuation:	<i>Nolan Meidinger</i>		
Date:	February 20, 2024		

**COUNTY USE ONLY**

Strmt # \_\_\_\_\_ 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

\$ 544,600.00

# 2023 Cass County Real Estate Tax Statement

Your cancelled check is your receipt for your payment.  
Receipt available upon request.

Parcel Number: 55-0000-09844-060  
Statement Number: 230166492-0

**JEROME FJELSTAD FARMS**  
5382 167TH AVE SE  
KINDRED, ND 58051-9607



Total tax due: 107.84  
Less 5% discount: 5.39  
**Amount due by Feb 15, 2024 102.45**

Or pay in two installments (with no discount):  
Payment 1: Pay by Mar 01, 2024 53.92  
Payment 2: Pay by Oct 15, 2024 53.92

**Amount applied to this statement**

MAKE CHECK PAYABLE TO:  
Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806



▼ Detach here and mail with your payment ▼

# 2023 Cass County Real Estate Tax Statement

Statement Number: 230166492-0

Parcel Number: 55-0000-09844-060  
Jurisdiction: Normanna Township  
Owner: JEROME & CAROL FJELSTAD  
Physical Address: 5382 167 AVE SE  
NORMANNA TWP, ND 99999  
Legal Description: Lot: 0 Block: 35 Addition: Additional: 35-137-50  
NW1/4 OF SW1/4 OF SW1/4 10 acre  
\*\*12-22-10 SPL/COMB FRM 55-0000-09844-010 & 55-0000-09844-030 (TAXES ON ORIG)

## 2023 TAX BREAKDOWN

Net consolidated tax 107.84  
Plus: Special Assessments 0.00  
Plus: Drains 0.00  
Total tax due: 107.84  
Less 5% discount  
if paid by Feb 15, 2024 5.39  
**Amount due by Feb 15, 2024 102.45**

	2021	2022	2023
Legislative tax relief	2,865.06	2,992.75	60.28
<b>Property Valuation</b>			
True & Full Value	496,900	522,400	554,100
Farm Exempt			544,600
<b>Net True and Full</b>	<b>496,900</b>	<b>522,400</b>	<b>9,500</b>
Taxable Value	22,406	23,552	475
Total mill levy	188.07	239.33	227.00

Or pay in two installments (with no discount):  
Payment 1: Pay by Mar 01, 2024 53.92  
Payment 2: Pay by Oct 15, 2024 53.92

## Summary of Taxes

Consolidated Tax	4,213.91	5,636.71	107.84
<b>Total Tax</b>	<b>4,213.91</b>	<b>5,636.71</b>	<b>107.84</b>

## FOR ASSISTANCE, CONTACT:

Cass County Finance  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108-2806  
Phone: 701-241-5600

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Tax payments by e-check or credit card can be made online at [www.casscountynd.gov](http://www.casscountynd.gov). A convenience fee will be assessed for all credit card transactions.

## Taxes by District (in dollars)

County	1,138.22	1,178.78	22.35
State Medical	22.41	23.55	0.48
County Soil Conservation	10.98	11.54	0.30
Kindred Community And Rural Fire	291.28	306.18	6.18
Garrison	0.00	0.00	0.48
Kindred Public School District #2	2,133.28	3,589.80	67.17
Normanna Township	535.06	439.95	9.50
Southeast Water Resource District	82.68	86.91	1.38
<b>Total Tax</b>	<b>4,213.91</b>	<b>5,636.71</b>	<b>107.84</b>
Net effective tax rate %	0.85	1.08	0.02

## \*\*Notes:

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