

2020 State Board of Equalization

August 11, 2020

File No.: 2020-BARNES KNUTSON

County or City: Barnes

Appellant: Eldred Knutson

Issue: Protests the assessment increase of property.

Summary: Property owner appeals the assessment increase on parcel number 20-1030335, Auditors Lot 3 of SW 1/4, Marsh Township, which had an increase of 35% (from \$5600.00 to \$7500.00). Based on ag land increases for Marsh Township, property owner feels that \$5,800.00 would be a more realistic assessment.

Notes:

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

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North Dakota State Capital
State Board of Equalization
600 East Boulevard Ave
Bismarck, ND 58505-0599

August 10, 2020

State Board of Equalization

I am forwarding this Property Tax request per guidance from our local, (Barnes County) Tax Director's guidance. I had hoped to appear before the Equalization Board but was informed no physical attendance will be allowed this year due to Covid-19. This was also an issue at our local Township and County Equalization Hearings this year. Therefore, I am sending my original letter sent to the Barnes County Equalization Board and a brief summary of my request.

These two documents are all I have on computer to forward but I have furnished numerous maps, 20 years of ASCS documents, previous correspondence with our local Tax Office to include a letter of approval for a value of \$5600.00 dated May 21, 2019, (last year).

Due to our local Township Equalization Meeting being held per phone conference, I was not able to view property values until sheets were sent to me after the meeting. That is when I noticed the value of one of my AG partials, (#20-1030335, Auditors Lot 3 of SW 1/4, Marsh Twp. had increased 35%, from \$5600.00 to \$7500.00.

I have no issue with land values or soil types, only a change from acres non-tillable to tillable when nothing has change except the hiring of a new company, (Sidwell) which occurred 3-4 years ago. I know issues can happen when updating data systems and we saw this during the first year, but I thought we had this parcel fixed as referenced in the May 21, 2019 letter above.

This parcel is only 6.1 acres with 4.5 acres tillable, so it is not about the money, it's the principal of having it correct. The other 1.6 acres consists of a creek full of cattails, brush, and cliffs which floods often so it's not possible to till it. The 4.5 / 1.6 could vary a little but not 1 acre.

I am asking for your consideration of my request. Last year it was approved to be valued at \$5600.00. Based on Ag Land increases for Marsh Twp., \$5800.00 would be more realistic.

Thank You,

Eldred Knutson

Director of Equalization
Barnes County Courthouse
230 4th Street NW Rm 201
Valley City, ND 58072

May 28, 2020

Stacey,

This is a follow-up to the letter I sent you back On April 21,2020. Having not heard anything and with the Tax Equalization Hearing coming up I was reviewing what I sent and noticed I had left out some key information, so I wanted to get it included. As I mentioned in my first letter, we know this was an unusual year for such things as "Equalization Meetings" Ours in Marsh Twp. was conducted by a Conference Call. As a result, only members of the board and our Assessor had copies of the documents. Therefore, it was next to impossible to raise an issue with values etc. until receipt of the documents. That evening after the call I had our Assessor, (Sandy Hanson) send copies to me so I could review them. That is when I noticed the value of one of my AG partials had increased 35%, from \$5600.00 to \$7500.00.

I am submitting this request for a review on one of my parcels of land, #20-1030335, Auditors Lot 3 of SW 1/4, Marsh Twp. I visited with Liz on Monday, April 21, 2020 and this is what she recommended I do.

The value of this parcel has been the topic of discussion more than once since I first bought it in 2009. At that time, it was valued at \$3200.00, (reference attached 2011 Tax Statement) and actually reduced to \$2900.00 in 2010 due to the creek and cattails. The value remained what I consider reasonable until 2016-2017 when new Ag Sheets were done, and an error put all the 6.1 acres as tillable. This was corrected as indicated on the enclosed 2019 Tax Statement for the year 2017, (reduced to \$5600.00). Then in the spring of 2018 it was put up to \$6300.00 which was much more than the Ag Land increase. Again, I submitted documents to include maps to show the Ag Land, (4.5ac) and what is creek bottom and thickets (1.6ac). My request to reduce the value was approved last year as reflected on that Tax Statement under 2019 and in a copy of your letter dated May 21, 2019. However, the database must not have been updated and therefore still showed \$6300.00.

This 6.1 acres with 4.5 tillable has seen an increase from \$2900.00 in 2010 to a proposed \$7500 for 2020. I know values go up but according to our Township Assessor, Marsh township Ag land only increased 3.3%. I am just asking that this property value only increase equal to my surrounding Ag values. Last year it was approved to be valued at \$5600.00. Based on Ag Land increases for Marsh Twp., \$5800.00 would be more realistic.

Thank You,

Eldred Knutson