

## Staff Report for 2024 State Board of Equalization

**File No.:** 2024-TRAILL-KORY & BECKY ANDERSON

**Prepared By:** Property Tax Division

**County or City:** TRAILL COUNTY

**Appellant:** KORY & BECKY ANDERSON

**Type of Appeal:** RESIDENTIAL VALUE

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**Appeal Issue:** Kory & Becky Anderson are appealing the property value of \$294,400 on parcel number 01-0000-00090-030, located at 1390 172<sup>nd</sup> Ave NE, Buxton, ND.

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**Analysis:**

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**Summary:**

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**Proposal for Review:**

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

[WWW.ND.GOV/TAX](http://WWW.ND.GOV/TAX) | [TAXINFO@ND.GOV](mailto:TAXINFO@ND.GOV)



NORTH DAKOTA



### Appellant Information – State Board of Equalization

County or City: Enter County or City Name  
 Appellant: Enter Appellant Name  
 Type of Appeal: Choose One

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2024, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

[propertytax@nd.gov](mailto:propertytax@nd.gov)

or

The Office of State Tax Commissioner, Attn: Property Tax,  
 600 E Boulevard Ave., Bismarck, ND 58505-0599

### *Information for Property Referenced in Appeal:*

Address: 1390 172<sup>nd</sup> Ave NE  
 Township Name: Belmont  
 County: Traill  
 Parcel ID: 01000000090030  
 Legal Description:

### *Appellant Contact Information:*

Appellant Name: Kory Anderson  
 Address: 1390 172<sup>nd</sup> Ave NE Buxton, ND 58218  
 Phone Number: 701-740-9467  
 Email Address: koryanderson6mm@hotmail.com

### *Answer the questions below that apply to the appeal:*

Are you the owner of the property of this appeal?  Yes  No  
 (If No, please see the Consent to Release Financial Info)

Did you receive a notice of increase letter from the city/township? (choose all that apply)  
 Prior to  After Township/City Equalization Meeting  
 Prior to  After County Equalization Meeting  
 No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)  
 Township/City  County  N/A

***\*Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.***

Has a recent appraisal been completed on the property?

Yes (if yes, please attach)  No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

- Factual error, that is, a data collection or clerical error.  
 Equity and uniformity claim of discriminatory level of assessment.  
 Belief that the valuation is inaccurate.  
 Exemption, classification, or assessment limitation.

Please attach or email ([propertytax@nd.gov](mailto:propertytax@nd.gov)) the following:

1. A detailed explanation of your appeal
2. Evidence to validate the assessment appealed

**Appeal Process:**

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to [propertytax@nd.gov](mailto:propertytax@nd.gov) by the date specified above.
- 3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.
- 4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.
- 5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.

**Dear Assessment Review Board:**

I am writing to formally request an appeal/review of the recent property tax assessment for my property located at 1390 172<sup>nd</sup> Ave NE, Buxton ND.

According to the notice dated 3/18/2024, our property has been assessed at \$294,400 which we believe significantly exceeds the current value of the property.

- The assessed value in 2023 was \$157,940.
- The assessed value increase from \$157,970 in 2023 to \$294,400 in 2024 is an absurd 86% increase in just one year. No updates had been made at this property in the last 10 years, and the property is 45 years old.

The county tax director had mentioned multiple times prior when speaking with her that our home has not had any county value increase since 2015 and that we are not really going up 86 % in one year. That is their justification for the 86% increase from 2023 to 2024.

We encourage you look at the tax statements from the county and you will see the yearly increases. From 2020 to 2023 alone our home has an increase of assessed value from the county by \$28,345 dollars. This year there is another assessed value increase \$136,460 dollars in one's years' time. That's an increase of \$149,893 dollars in 2 years.

In support of our claim, I have enclosed the following documents:

- Tax statements in this letter from 2020 until 2023. These will show the assessed value is truly going up another 86% from 2023 to 2024.
- The Notice of Increase on the Real Estate Assessment form clearly shows the dollar increase from 2023 to 2024 which is enclosed in the appeal.

According to the Property Record that you have filed, we have noted the following discrepancies between your records and what is currently in my home.

- Our Addition on our property card is listed as "Adtn 1 Story Frame 384 SF". That addition is not 384 square feet it is 330 square feet.
- Front and Back Decks are 45 years old and need to be replaced. Pictures Included.

**Unfinished spaces**

- **Basement Bedroom**
  - 12x10 120 square feet unfinished. Picture Included.
- **Furnace Room**
  - 12x10 120 square feet unfinished. Picture Included.
- **Laundry Room 12x13**
  - 156 square feet unfinished. Picture Included.

I respectfully request that the assessment office review these documents and consider adjusting the assessed value of my property to reflect its current market value more accurately. Thank you for your attention in this matter. I look forward to your prompt response.

Sincerely,

Kory and Becky Anderson

2022 TRAILL COUNTY REAL ESTATE TAX STATEMENT

3.408

Parcel Number  
01-0000-00090-010

Jurisdiction  
BELMONT TWP

Statement No: 140

Physical Location  
Lot: 1 Blk: Sec: 26 Twp: 148 Rng: 49  
Addition: Acres: 3.20

2022 TAX BREAKDOWN  
Net consolidated tax 1,494.52  
Plus: Special assessments 1,494.52  
Total tax due 1,494.52  
Less: 5% discount, if paid by Feb.15,2023 74.73

Statement Name  
ANDERSON, KORY & BECKY

**Amount due by Feb.15,2023 1,419.79**

Legal Description  
3.20 AC TRACT IN LOT 1 26-148-49 A-3.20

Or pay in 2 installments (with no discount)  
Payment 1: Pay by Mar.1st 747.26  
Payment 2: Pay by Oct.15th 747.26

Legislative tax relief  
(3-year comparison):

	2020	2021	2022
Legislative tax relief	712.61	757.04	801.30

Special assessments:  
SPC# AMOUNT DESCRIPTION

Tax distribution  
(3-year comparison):

	2020	2021	2022
True and full value	129,595	139,307	144,507
Taxable value	5,832	6,269	6,503
Less: Homestead credit			
Disabled Veteran credit			
Net taxable value->	5,832	6,269	6,503
Total mill levy	226.23	234.50	229.82

ESCROW COMPANY NAME:  
CORELOGIC TAX SERVICES

Taxes By District (in dollars):

District	2020	2021	2022
COUNTY	642.34	746.07	742.70
BELMONT TOWNSHIP	189.36	225.68	234.11
CENTRAL VALLEY SCHO	466.33	475.57	487.73
BUXTON FIRE	15.51	16.49	23.48
STATE	5.83	6.27	6.50

NOTE:  
Closing at Noon on Dec 23rd.  
Closed Dec 26th and Jan 2nd.  
Drop Box inside S. Door #2,  
Key Pad located at each Door  
for Office visits.

Consolidated tax 1,319.37 1,470.08 1,494.52

FOR ASSISTANCE, CONTACT:  
TRAILL COUNTY TREASURER  
PO BOX 9  
HILLSBORO ND 58045-0009  
701-636-4459

Net effective tax rate> 1.02% 1.05% 1.03%

[ Detach here and mail with your payment ]

2022 TRAILL COUNTY REAL ESTATE TAX STATEMENT

Your canceled check is your receipt for your payment.  
No receipt will be issued.

Total tax due 1,494.52  
Less: 5% discount 74.73

Parcel Number: 01-0000-00090-010  
Statement Number: 140

**Amount due by Feb.15,2023 1,419.79**

Enter the amount you are paying on  
this parcel if less than full amount.

Or pay in 2 installments (with no discount)  
Payment 1: Pay by Mar.1st 747.26  
Payment 2: Pay by Oct.15th 747.26

ANDERSON, KORY & BECKY

1390 172ND AVE NE  
BUXTON ND 58218

MAKE CHECK PAYABLE TO:  
TRAILL COUNTY TREASURER  
PO BOX 9  
HILLSBORO ND 58045-0009  
701-636-4459

2023 TRAILL COUNTY REAL ESTATE TAX STATEMENT

123

Parcel Number: 01-0000-00090-030  
 Jurisdiction: BELMONT TWP

Statement No: 13,296

Physical Location: 0103010000  
 Lot: 1 Blk: Sec: 26 Twp: 148 Rng: 49  
 Acres: 7.57

2023 TAX BREAKDOWN  
 Net consolidated tax 1,535.26  
 Plus: Special assessments  
 Total tax due 1,535.26  
 Less: 5% discount, if paid by Feb.15,2024 76.76

Statement Name: ANDERSON, KORY & BECKY

Amount due by Feb.15,2024 1,458.50

Legal Description: A 7.57 AC TRACT IN LOT 1 26-148-49 A-7.573

Or pay in 2 installments (with no discount)  
 Payment 1: Pay by Mar.1st 767.63  
 Payment 2: Pay by Oct.15th 767.63

Legislative tax relief (3-year comparison):	2021	2022	2023
Legislative tax relief			877.55
Tax distribution (3-year comparison):	2021	2022	2023
True and full value			157,940
Taxable value			7,108
Less: Homestead credit			
Disabled Veteran credit			
Net taxable value->			7,108
Total mill levy	234.50		215.99

Special assessments:  
 SPC# AMOUNT DESCRIPTION

Taxes By District (in dollars):	2021	2022	2023
COUNTY			778.04
BELMONT TOWNSHIP			255.89
CENTRAL VALLEY SCHO			468.77
BUXTON FIRE			25.45
STATE			7.11

ESCROW COMPANY NAME:

NOTE:  
 HOLIDAY HOURS:  
 CLOSED 12/25/2023  
 CLOSED 01/01/2024  
 SECURE DROP BOX AVAILABLE  
 LOCATED AT SOUTH DOOR #2

Consolidated tax			1,535.26
Effective tax rate	%	%	.97%

FOR ASSISTANCE, CONTACT:  
 TRAILL COUNTY TREASURER  
 PO BOX 9  
 HILLSBORO ND 58045-0009  
 701-636-4459

[ Detach here and mail with your payment ]

2023 TRAILL COUNTY REAL ESTATE TAX STATEMENT

If canceled check is your receipt for your payment, receipt will be issued.

Total tax due 1,535.26  
 Less: 5% discount 76.76

Parcel Number: 01-0000-00090-030  
 Statement Number: 13,296

Amount due by Feb.15,2024 1,458.50

Enter the amount you are paying on this parcel if less than full amount.

Or pay in 2 installments (with no discount)  
 Payment 1: Pay by Mar.1st 767.63  
 Payment 2: Pay by Oct.15th 767.63

ANDERSON, KORY & BECKY  
 1390 172ND AVE NE  
 BUXTON ND 58218

MAKE CHECK PAYABLE TO:  
 TRAILL COUNTY TREASURER  
 PO BOX 9  
 HILLSBORO ND 58045-0009  
 701-636-4459



**NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT**  
 OFFICE OF STATE Tax Commissioner  
 SFN 24743 (7-2023)

Name of Township/City/District BELMONT TOWNSHIP		County TRAILL COUNTY
Property Owner/Address Kory + Becky Anderson 1390 172nd AVE NE Buxton ND 58218		Real Estate Description 7.57 AC in lot 1 26-148-49 1-0-90-30
Current Year Assessment (Year) 2024	True and Full Value 294,400	
Previous Year Assessment (Year) 2023	True and Full Value 157,940	
Change in Assessment	Percentage 86	True and Full Value 136,460
Reason for Increase in Value Residential Reassessment		

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

- The assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.
- The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.
- The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

An increase in assessment may mean that your property taxes will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least \$100.

**Hearing Schedule**

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

Township/City Board of Equalization	Hearing Location	Date	Time
BELMONT TWP BOE	DARRELL LARSON'S SHOP	4/9/24	6:30 PM
County Board of Equalization TRAILL COUNTY BOE	Courthouse	6/4/24	9:00 AM
State Board of Equalization ND STATE BOE	BISMARCK - CAPITAL	8/13/24	8:30 AM

Name of Assessment Official Michelle Mooney	michelle.mooney@co.triail.nd.us	Date 3/18/24
Mailing Address PO Box 745	Telephone Number 701-636-5950	
City Hillsboro	State ND	ZIP Code 58045

Basement Bedroom





Furnace Room



Laundry Room



Front Deck



Front Deck



Back Deck



