

# 2026 **ASSESSMENT** SUMMARY

Prepared by  
**Matt Stanger**

For Cass County  
**Board of Equalization**



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# 2026 Annual Assessment Report Index

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2026 Cass County Board of Equalization

June 01, 2026

Honorable Board of County Commissioners  
211 Ninth St South  
Fargo, ND 58103

Honorable Commissioners:

The 2026 annual assessment report of Cass County establishes the final valuations for all classes of property based on an analysis of market activity that occurred between January 1<sup>st</sup>, 2025 & December 31<sup>st</sup>, 2025. The valuations submitted in this report are market driven as evidenced through the analysis.

The projected taxable value in Cass County for the taxable year 2026 is **\$1,475,875,742<sup>1</sup>**, which is up 4.7% from last year. Our office is responsible for maintaining all property record cards in Cass County outside the cities of Fargo and West Fargo. The projected taxable valuation for these regions outside of Fargo and West Fargo increased 4.6% to **\$252,696,365<sup>\*</sup>**.

Procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner's Office, the North Dakota Century Code, and nationally recognized standards of mass appraisal of real property. Our office would like to use today's meeting as a hearing for all appeals. I ask that all appeals presented today be moved to a pending status, allowing our office time to review any new information that was presented. I will submit my final recommendation for each appeal at the follow-up meeting on **June 15<sup>th</sup>**. After the appeals portion of the meeting is completed, the Cass County Tax Equalization Office respectfully recommends approving all non-pending values as presented by the Director.

Respectfully Submitted,



Matt Stanger  
Director of Equalization

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<sup>1</sup>Projected taxable values include an estimate of centrally assessed values from previous year's totals.

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## 2025 Assessment Year Summary

The residential market in Cass County saw a slight value increase over 2024, with the median sale price of single-family homes increasing about 3% from \$320,000 to \$330,000. The total number of new listings and closed sales decreased slightly, and the average number of days on the market increased from 47 days to 56 days.<sup>1</sup> This indicates a slight slowing of market activity from the previous year, which is in line with national market statistics.

The commercial market saw a slight increase in activity over 2024, with increases in number listed, number sold, overall volume and median sale price.<sup>2</sup>

Vacancy rates for multi-family housing continued to rise for 2025, with the year closing for Fargo at 7.31% vacant and an average of 7.2% for the year. Permit data shows that 457 new units opened for 2025 in the FM area, and the year closed with 1,155 units still under construction.<sup>3</sup>

Agricultural land values saw an overall decrease in value of approximately \$89 per acre on average, from \$1282 to \$1199 per acre. This is largely due to an increased capitalization rate (larger rate = lower value), which is determined by taking the Olympic average of the federal land bank mortgage interest rates over the last 12 years. These values are determined by NDSU in coordination with the State Tax Commissioner's office.

We are once again fully staffed, having brought on Kianna Neeb as our newest assessor in late 2025. All new employees have attained their Class 2 Assessor certification through the state and are well on their way to Class 1 certification. Many thanks are due again to former director Paul Fracassi, who has continued to serve as mentor to Director Matt Stanger over the last year.

Updated property information can be found on our website at: [cass.northdakotaassessors.com](https://cass.northdakotaassessors.com)

The website continues to see increases in overall user traffic. Our count of monthly visitors hit an all-time high of more than 8,000 unique visits in March and April of 2026, due in large part to our updated FAQ page being referenced on the notices of real estate assessment issued by our office for the first time this spring.

Our office will continue our annual reviews of market data and apply incremental updates as needed.

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<sup>1</sup> Flexmls, "Year Over Year Comparison," Residential statistics for Cass County ND

<sup>2</sup> Flexmls, "Year Over Year Comparison," Commercial statistics for Cass County ND

<sup>3</sup> Appraisal Services Inc, "Quarterly Multi-Family Vacancy and Construction: Fargo-Moorhead Metropolitan Area"

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## Building Permit Values (Excluding Fargo & West Fargo)

Overall permit counts decreased slightly for 2025, but commercial permit values more than doubled due to the data center outside of Harwood.

| <i>Year</i> | <i>Residential</i> | <i>Permits</i> | <i>Commercial</i> | <i>Permits</i> |
|-------------|--------------------|----------------|-------------------|----------------|
| <b>2017</b> | \$45,760,947       | 263            | \$3,093,625       | 27             |
| <b>2018</b> | \$51,867,874       | 300            | \$9,235,364       | 39             |
| <b>2019</b> | \$52,433,253       | 290            | \$41,332,711      | 26             |
| <b>2020</b> | \$63,581,463       | 441            | \$65,379,314      | 64             |
| <b>2021</b> | \$113,883,841      | 634            | \$36,162,206      | 81             |
| <b>2022</b> | \$117,971,046      | 607            | \$311,048,210     | 193            |
| <b>2023</b> | \$93,204,164       | 487            | \$58,198,382      | 158            |
| <b>2024</b> | \$119,077,939      | 606            | \$126,886,256     | 79             |
| <b>2025</b> | \$98,012,736       | 516            | \$266,510,539     | 50             |



## Sales Ratio Analysis (Excluding Fargo & West Fargo)

North Dakota property tax is an “ad valorem tax,” meaning tax according to value. The true and full value for tax purposes must reflect the market value of the property. To maintain equitable assessments and achieve an accurate portrayal of the market, our office conducts an annual sales ratio study. It is the intent of the ND legislature that local assessors use the results of the sales ratio study as a guide in making and equalizing assessments of property.

The State Board of Equalization adopted a tolerance level of **90 to 100 percent** for agricultural, residential, and commercial assessments for the 2025 sales ratio study. This means that our final ratio analysis, after market adjustments, must have a median between 90 and 100 percent. Prior to market adjustments, the 2025 residential sales resulted in a median of 88.53 percent while commercial sales closed the year at 91.02 percent. Adjustments were made to both classes of property resulting in the final ratios listed below:

### 2025 Sales Ratio Before Market Adjustments

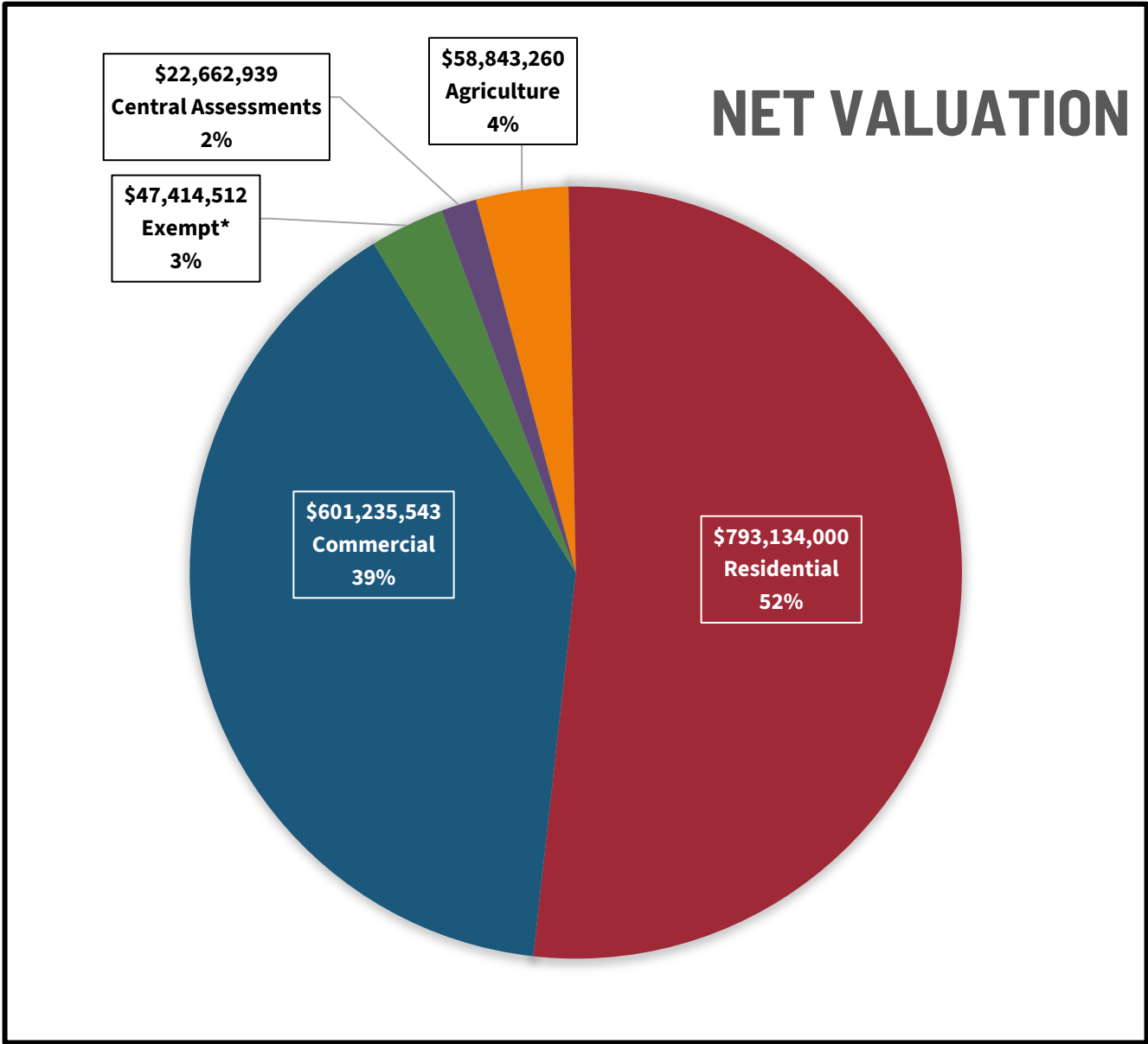
|                                 | <i>2025 Measurements</i> | <i>Tolerance</i> | <i>Source</i>   |
|---------------------------------|--------------------------|------------------|-----------------|
| <b>Median Ratio Residential</b> | 88.53%                   | 90 - 100%        | State Mandated  |
| <b>Median Ratio Commercial</b>  | 91.02%                   | 90 - 100%        | State Mandated  |
| <b>PRD Residential</b>          | 1.00                     | 0.98 – 1.03      | IAAO Guidelines |
| <b>PRD Commercial</b>           | 1.00                     | 0.98 – 1.03      | IAAO Guidelines |
| <b>COD Residential</b>          | 8.17%                    | Less Than 15%    | IAAO Guidelines |
| <b>COD Commercial</b>           | 10.03%                   | Less Than 20%    | IAAO Guidelines |

### 2025 Sales Ratio After Market Adjustments

|                                 | <i>2025 Measurements</i> | <i>Tolerance</i> | <i>Source</i>   |
|---------------------------------|--------------------------|------------------|-----------------|
| <b>Median Ratio Residential</b> | 94.48%                   | 90 - 100%        | State Mandated  |
| <b>Median Ratio Commercial</b>  | 94.57%                   | 90 - 100%        | State Mandated  |
| <b>PRD Residential</b>          | 1.00                     | 0.98 – 1.03      | IAAO Guidelines |
| <b>PRD Commercial</b>           | 1.02                     | 0.98 – 1.03      | IAAO Guidelines |
| <b>COD Residential</b>          | 4.86%                    | Less Than 15%    | IAAO Guidelines |
| <b>COD Commercial</b>           | 13.50%                   | Less Than 20%    | IAAO Guidelines |

# Valuation by Class

The following chart demonstrates the differences in taxable value between the four main classes of property (Agricultural, Commercial, Residential, and Central Assessments). Exempt values have been charted to demonstrate the potential value in Cass County.



\*See Page 15 for breakdown of discretionary exemptions

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## 2026 Taxable Valuation

Taxable value, which is used for calculating tax revenue, is the derived value of a parcel based on its assessed value and parcel class. Taxable value can be calculated by multiplying the assessed value of a property by 4.5% for residential property, or by 5% for commercial and agricultural property. The taxable valuation multiplied by the mill levy will determine the total revenue received from property taxes.

The following table provides a projection of the 2026 taxable valuation. The mill levy will not be determined until November, and many changes will likely occur between now and then. Examples of these changes could be from abatements, errors in assessments, or exemptions filed late. I have provided an estimate of these changes as detailed in the “adjustments” portion of the projection below. The table also contains an estimate of value for centrally assessed property, based on 2025 values provided by the state.

### 2026 Taxable Value Projection (Excluding Fargo/West Fargo)

|                                   |    |                    |
|-----------------------------------|----|--------------------|
| <b>Agricultural</b>               | \$ | <b>58,685,780</b>  |
| <b>Residential</b>                | \$ | <b>144,813,756</b> |
| <b>Commercial</b>                 | \$ | <b>40,918,180</b>  |
| - <b>Less TIF</b>                 | \$ | <b>-2,342,259</b>  |
| - <b>Less Adjustments</b>         | \$ | <b>-300,000</b>    |
| + <b>Plus Centrally Assessed*</b> | \$ | <b>10,920,908</b>  |

**PROJECTED TAXABLE VALUE: \$ 252,696,365**

\*Centrally assessed values estimated from 2025

## 10-Year Valuation History (Excluding Fargo & West Fargo)

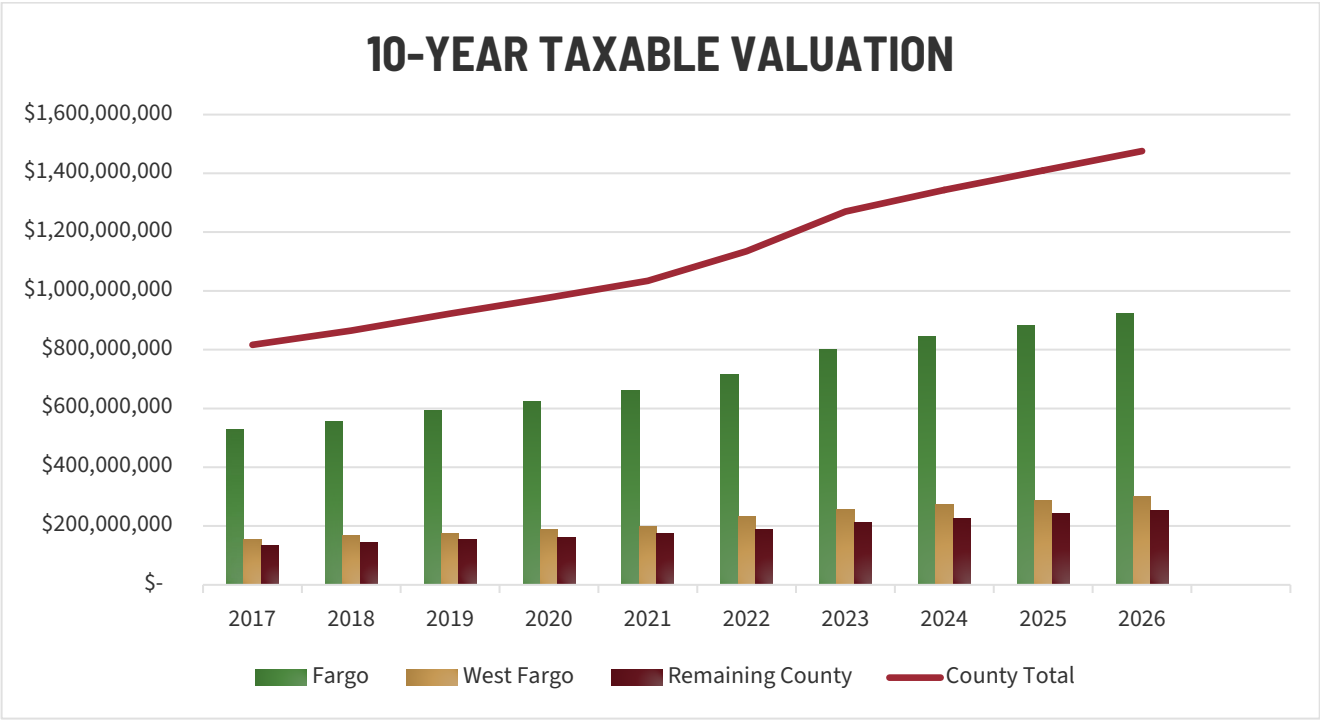
| <i>Year</i>  | <i>Valuation</i> | <i>Percent Change</i> |
|--------------|------------------|-----------------------|
| <b>2017</b>  | \$ 133,043,061   | 5.8%                  |
| <b>2018</b>  | \$ 142,584,836   | 7.2%                  |
| <b>2019</b>  | \$ 153,652,639   | 7.8%                  |
| <b>2020</b>  | \$ 163,004,237   | 6.1%                  |
| <b>2021</b>  | \$ 173,705,828   | 6.6%                  |
| <b>2022</b>  | \$ 186,921,166   | 7.6%                  |
| <b>2023</b>  | \$ 212,859,029   | 13.9%                 |
| <b>2024</b>  | \$ 226,615,410   | 6.4%                  |
| <b>2025</b>  | \$ 241,410,762   | 6.5%                  |
| <b>2026*</b> | \$ 252,696,365   | 4.6%                  |

## 10-Year Valuation History (Including Fargo & West Fargo)

| <i>Year</i>  | <i>Valuation</i> | <i>Percent Change</i> |
|--------------|------------------|-----------------------|
| <b>2017</b>  | \$ 816,943,127   | 8.1%                  |
| <b>2018</b>  | \$ 864,329,046   | 5.8%                  |
| <b>2019</b>  | \$ 922,483,233   | 6.7%                  |
| <b>2020</b>  | \$ 976,813,584   | 5.9%                  |
| <b>2021</b>  | \$ 1,034,208,806 | 5.9%                  |
| <b>2022</b>  | \$ 1,134,765,773 | 9.7%                  |
| <b>2023</b>  | \$ 1,269,019,326 | 11.8%                 |
| <b>2024</b>  | \$ 1,343,625,684 | 5.9%                  |
| <b>2025</b>  | \$ 1,409,833,994 | 4.9%                  |
| <b>2026*</b> | \$ 1,475,875,742 | 4.7%                  |

\*Projected Taxable Valuation includes an estimate of central assessments from the previous year's total.

The chart below demonstrates the 10-Year Taxable valuation of Cass County along with a breakdown of Fargo, West Fargo, and Rural Cass County.



## Taxable Valuation by County (Historical Data)

The taxable valuation of a county is made up by the net value of its three classes of property (agricultural, commercial, & residential) as well as the addition of any centrally assessed property. Below is a comparison of the top 10 counties in North Dakota by taxable valuation, based on values from 2024.

| <i>County</i>      | <i>2024 Estimated Population*</i> | <i>2024 Taxable Valuation</i> |
|--------------------|-----------------------------------|-------------------------------|
| <b>Cass</b>        | 199,271                           | \$ 1,343,625,683              |
| <b>Burleigh</b>    | 102,447                           | \$ 683,138,600                |
| <b>Williams</b>    | 40,755                            | \$ 447,068,022                |
| <b>Grand Forks</b> | 73,633                            | \$ 382,493,206                |
| <b>Ward</b>        | 68,186                            | \$ 366,631,155                |
| <b>Mckenzie</b>    | 14,798                            | \$ 365,742,313                |
| <b>Morton</b>      | 34,261                            | \$ 228,629,744                |
| <b>Stark</b>       | 33,694                            | \$ 223,929,942                |
| <b>Mountrail</b>   | 9,475                             | \$ 171,529,864                |
| <b>Stutsman</b>    | 21,445                            | \$ 145,347,297                |

\*Population estimates taken from United States Census Bureau

<https://www.census.gov/quickfacts/fact/table/ND>

**The total taxable value of North Dakota in 2024 was \$6,130,302,963.**

**Cass County accounted for 21.9% of the total taxable value, and more than 25% of the overall population.**

## General Mill Comparison by County (Historical Data)

Mill levies are calculated annually by the County Auditor after budget hearings are held and all taxing jurisdictions have finalized their budget. The amount each taxing authority receives by an individual property is reflected on the tax statements mailed in December. The following uses the 2025 Cass County median sale price of \$330,000 to demonstrate what a property owner would pay in taxes based on the 2024 average mill rate of the top 10 populated counties in the state.

| <i>County</i>      | <i>2024 Average Mill by County</i> | <i>Effective Tax Rate</i> | <i>Taxes on Median Value</i> |
|--------------------|------------------------------------|---------------------------|------------------------------|
| <b>GRAND FORKS</b> | 318.20                             | 1.43%                     | \$4,725.27                   |
| <b>WARD</b>        | 305.70                             | 1.38%                     | \$4,539.65                   |
| <b>CASS</b>        | 284.70                             | 1.28%                     | \$4,227.80                   |
| <b>RICHLAND</b>    | 279.70                             | 1.26%                     | \$4,153.55                   |
| <b>STUTSMAN</b>    | 256.30                             | 1.15%                     | \$3,806.06                   |
| <b>STARK</b>       | 244.00                             | 1.10%                     | \$3,623.40                   |
| <b>MORTON</b>      | 242.80                             | 1.09%                     | \$3,605.58                   |
| <b>BURLEIGH</b>    | 238.40                             | 1.07%                     | \$3,540.24                   |
| <b>WILLIAMS*</b>   | 173.20                             | 0.78%                     | \$2,572.02                   |
| <b>MCKENZIE*</b>   | 117.00                             | 0.53%                     | \$1,737.45                   |

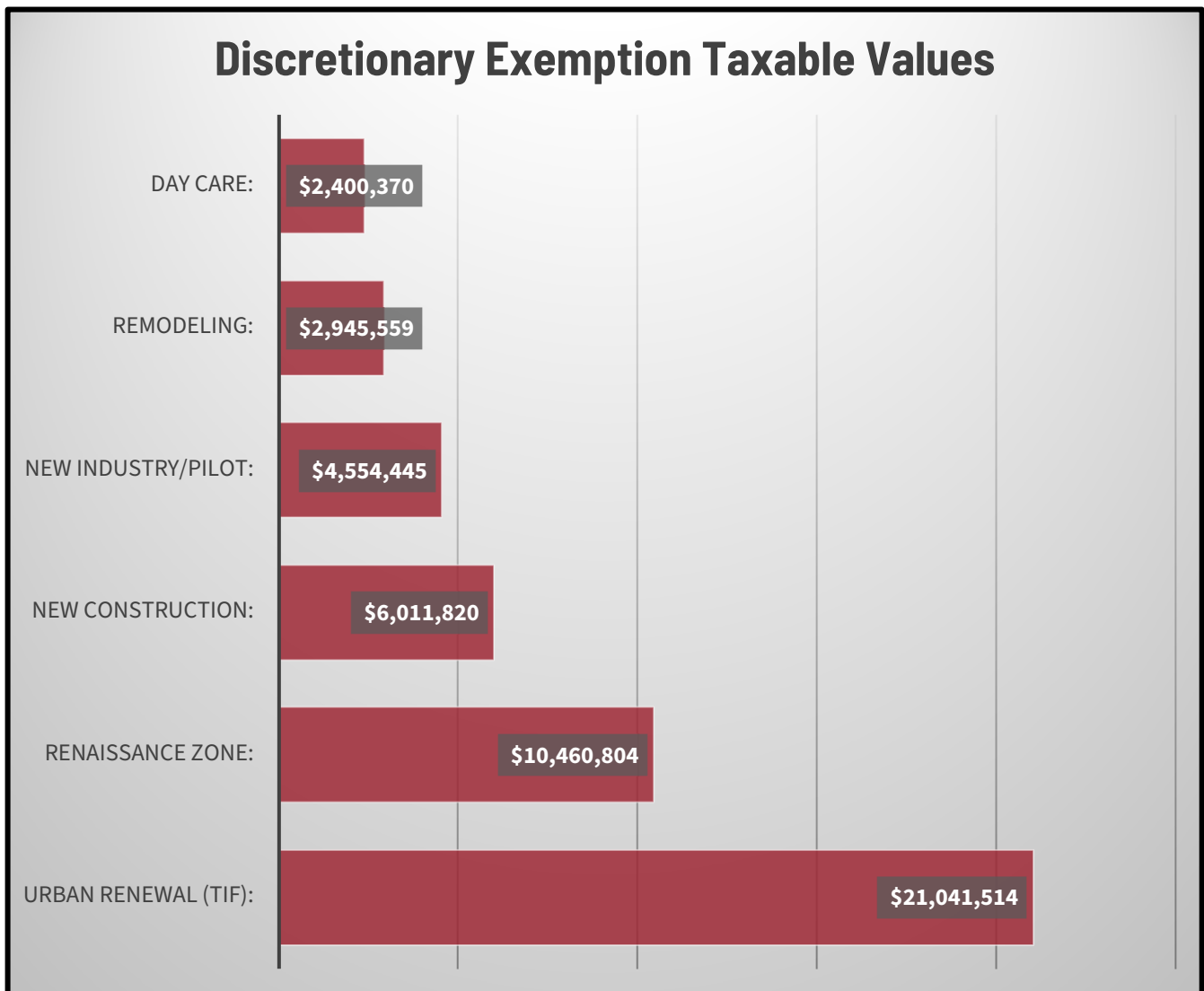
\*Uncharacteristic amounts of centrally assessed properties led to a diminished mill levy

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## 2026 Exempt Properties

Property tax exemptions are available throughout Cass County and can be classified as either discretionary or non-discretionary. Discretionary exemptions are exactly as described – they are offered at the discretion of the jurisdiction they are located in, meaning they may be offered in some jurisdictions and not in others.

The chart below illustrates the percentage granted for any discretionary exemption offered throughout Cass County. More information regarding discretionary and non-discretionary exemptions can be found in the “Exemptions Explained” section later in this report.



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# Appeal Through the Boards of Equalization

## **WHAT CAUSES PROPERTY VALUES TO CHANGE?**

The most common reason that property values change is due to changes in the market. Over the last 10 years, the housing market has increased dramatically due to increases in building costs, economic pressures and changes in supply and demand. Since property values have to remain within 90% of market value, when the market increases, so do the property values.

Other common reasons your value may change are due to changes to your specific property. New construction, renovation, demolition, and deterioration can all result in changes to your property value.

## **WHAT IF THE VALUATION IS INCORRECT?**

If a property owner believes the true and full value of their property is incorrect, they should contact the assessor's office for a review. It is the property owner's responsibility to furnish good information about their property to the assessor. An appraisal of your property is only as good as the known information. A property owner would not want to seek a mortgage on the property without a private appraiser knowing all there is regarding the property. Likewise, a property owner can't expect an assessor to fairly assess their property without knowing all there is regarding the property.

## **CAN A PROPERTY OWNER APPEAL?**

An assessment appeal is not for complaints about high property taxes. If, as a property owner, you only feel that your property taxes are too high, you will NOT win an appeal. High property taxes are an issue for the entities who determine budgets (see "Property Owner Misconceptions" on the next page).

A valuation can be appealed if:

- Items that are affecting the valuation are incorrect on the property records.
- Evidence that comparable properties are selling for less than the true and full valuation of your property.
- The property valuation is accurate, but unfair, because it is higher than the property valuation of similar properties.
- Property is eligible for an exemption that was not granted by the assessment officials.

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## **CAN A PROPERTY OWNER APPEAL? (CONTINUED)**

If a property owner believes there may be a possible error in their valuation, the first step would be contacting the assessor's office for an informal meeting to discuss the valuation. At this meeting, you can expect to:

- Review the facts of the property record with the assessment personnel.
- Determine if the information is correct pertaining to your property.
- Develop an understanding of how your property is valued.
- Check that the value is fair when compared to other similar properties in your neighborhood.
- Determine if any exemptions or credits are available to ease your tax burden.

## **PROPERTY OWNER MISCONCEPTIONS**

Property owners often believe that increases to their assessed value will translate to an equal increase in their annual tax bill. In reality, while increases in your assessed value *can* result in an increase in taxes, it's far more likely (and more common) for your tax bill to increase as a result of budget increases from your taxing jurisdictions. Here's a simplified example to explain this concept:

Last year, your city set a budget of \$2,000,000. The total taxable value of your city was \$100,000,000, so your city government needs to collect 2% of the taxable value to fund their budget.

$$2,000,000 / 100,000,000 = 2\%$$

Your house had a taxable value of \$10,000. The city needs 2% of that, so your tax bill last year was \$200.

$$10,000 \times 2\% = 200$$

This year, your assessor lost their mind. They decided to **DOUBLE the taxable value** of every property in your city. Since every property in the city doubled, the taxable value of the city is now \$200,000,000. Your city government **kept their budget the same** at \$2,000,000, so they now only need to collect 1% of the taxable value.

$$2,000,000 / 200,000,000 = 1\%$$

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## **PROPERTY OWNER MISCONCEPTIONS (CONTINUED)**

Your house doubled in value along with everyone else's, so the taxable value is now \$20,000. However, since the **city kept their budget the same**, you only owe them 1% this year, and your tax bill this year is \$200 – **the same as last year's tax bill**.

$$20,000 \times 1\% = 200$$

While the example above is highly simplified, the illustrated concept is true. **If value changes are consistent across a jurisdiction, changes in your assessed value will have little impact on your tax bill.**

### **FILING AN APPEAL**

If you believe your property has been assessed incorrectly or unfairly, North Dakota law provides you with the right to appeal your property valuation. The appeal process offers three levels of review, each providing an opportunity to have your assessment reviewed and reconsidered.

**You may appeal to any one or more of these boards.** However, please note: the State Board of Equalization **cannot** reduce your assessed value unless you have first appealed to both the Local and County Boards of Equalization.

#### **1. Local Board of Equalization**

- a. Comprised of your city council (if within city limits) or township supervisors (for incorporated townships)
- b. Local equalization meetings happen annually in April.

#### **2. County Board of Equalization**

- a. Comprised of the Board of County Commissioners
- b. The County Board of Equalization meets at the first regular session meeting in June.

#### **3. State Board of Equalization**

- a. Comprised of elected and appointed members of State Government, including the State Tax Commissioner.
- b. The State Board of Equalization meets the second Tuesday in August.

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## **FILING AN APPEAL (CONTINUED)**

Information regarding a formal appeal of your valuation can be obtained from your assessor. Remember, you will not win an appeal because you feel that taxes are too high. The appeal is only to determine if your valuation is a fair and equitable representation of the market.

For a formal appeal, a property owner must have documentation showing that the valuation is incorrect. A board of appeals will not decide that your valuation is incorrect unless supporting evidence proves otherwise; they will not take your word for it. The assessment staff will be there with documentation to inform the board of how the valuation was determined. The property owner must be able to prove to the board that there is a problem with the valuation. At an appeal hearing, the burden of proof lies with the appellant; therefore, it is our recommendation to provide the following:

- Comparable properties in the current market that are currently assessed less than your property.
- A recent appraisal of your property indicates true and full market value, not just what a bank is willing to lend on.
- Copies of your property records, and neighboring property records, which show inequities amongst values.
- Recent sale information regarding similar properties with documentation to prove the properties are comparable.

An appeal board is only interested in the fairness and accuracy of the value placed on the property. They are not able to lower valuations because the property owner cannot afford to pay the taxes or feels that the property tax is too high. The assessment staff is here to assist the public and educate property owners about the assessment process. Staff members are trained to be respectful, calm, polite and helpful. If a property owner returns the same respect, the staff will be able to provide more timely and efficient assistance.

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## Sales Ratio Explained

The sales ratio study is conducted annually by the ND State Tax Commissioner's Office to ensure that the local jurisdictions comply with setting appropriate property values. Every sale of property in Cass County is filed with the state indicating the adjusted sales price (house, lot, and special assessment balance) and the true and full value. If the prior year sales percentage is not within the tolerance range, which is 90-100% of the true and full value, then Cass County would need to increase the valuations to bring the overall values into compliance. Value adjustments for new construction or exemptions expiring are not considered in these increases.

### **DEFINITIONS**

- **Median Ratio**: A measure of central tendency. Median is affected by the number of observations and is not distorted by the size of extreme ratios. The State Board of Equalization, when equalizing residential and commercial property assessments, will use the median ratio. Individual ratios of the sales are arranged in order of magnitude, and the median will be the value in the center of the arrangement.
- **Price-Related Differential (PRD)**: A measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. If the PRD is 1.00, there is no bias in the assessment of high-value properties in comparison to those for low-value properties. If the PRD is greater than 1.00, then owners of lower-value properties are paying a greater amount of tax relative to the owner of a high-value property. Conversely, if the PRD is lower than 1.00, the opposite is true.
- **Coefficient of Dispersion (COD)**: The most generally useful measure of variability is the COD. It measures the difference between each individual ratio and the median ratio as a percentage, and then averages all of those values to determine the average deviation from the median ratio. The lower the COD, the more tightly grouped the ratios are - which translates to overall consistency and equitability in assessed values. In the context of the sales ratio study, COD should be lower than 15% for residential or 20% for commercial to ensure equitability.

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## Exemptions Explained

There are two types of exemptions allowed under North Dakota Statue: discretionary and non-discretionary. To better understand the dollar effect that exemptions have on a political subdivision, it's best to understand the difference between discretionary and non-discretionary exemptions.

### **DISCRETIONARY EXEMPTIONS**

Discretionary exemptions are those exemptions that a governmental body can chose to grant or not grant. Jurisdictions throughout Cass County currently have the following discretionary exemptions available to property owners:

1. Residential Exemption for New Construction is an exemption of up to \$150,000 in True and Full Value of a new residential structure, exclusive of the land on which it sits. This exemption can be claimed by both the builder of the property and the first-time purchaser of the completed property:
  - The builder of the property can claim the exemption for up to three taxable years, beginning with the year in which construction begins, so long as the property remains unoccupied. A builder may claim this exemption on up to 10 properties each tax year.
  - The first-time buyer of the property can claim the exemption for up to two taxable years, beginning the year after initial occupancy.
2. Remodeling Exemption for Improvements to Commercial and Residential Buildings offers an exemption on only the new value added by the project. The exemption can be for 3 or 5 years depending on the scope of the project. The property continues to pay property tax on the existing value. The exemption must be filed prior to February 1st of the year following the completion of the project. It is an exemption that is granted to both residential and commercial projects.
3. New and Expanding Business Exemption and the Payment In Lieu of Tax (PILOT) programs offer businesses that are expanding an opportunity to forego taxes or make a PILOT payment for the project by meeting specific guidelines set forth by the city. This program is used by businesses that have expanded the size of their facility or have built a larger facility to expand into. The exemption, depending on the scope of the project, can be for 5 to 10 years.

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## **DISCRETIONARY EXEMPTIONS (CONTINUED)**

4. Renaissance Zones were created by some jurisdictions to help in the restoration of core areas of their cities. This is the only exemption that collaborates with the State of North Dakota allowing for income tax exemptions as well as five years of property tax exemptions. It applies to both residential and commercial property projects and must be applied for and granted by both the city and the state prior to start of construction.
5. Tax Increment Financing (TIF) Districts are set up to help in the development of blighted areas. The existing tax base is frozen, and the tax dollars generated by new growth in the TIF are applied to special assessments instead of going toward the budgets of taxing entities.

## **NON-DISCRETIONARY EXEMPTIONS**

Non-discretionary exemptions are those properties that are given exemptions by the North Dakota statute. Local governmental agencies have no control over whether these exemptions are granted or not. Listed below are property ownership types that are entitled to non-discretionary exemptions:

1. Government-Owned Properties such as those owned by cities, schools, park districts, and state or federal government. Buildings like County Courthouse, the High School, or the Post Office are never added to the tax rolls.
2. Religious Organization's Properties that are used exclusively for religious purposes like churches, parsonages, parking lots, or cemeteries are exempt from taxation. If a religious organization were to hold a vacant lot among their assets not used in conjunction with the church, that lot is taxable. Along the same lines, if a church owned the apartment building next door for future expansion, the apartment building is taxable. Religious organizations file an annual application for the exemption.
3. Charitable Property that is owned by non-profit entities is eligible for exemptions. Lodges such as the VFW are exempt on portions of their building used exclusively by the organization and not open to the public. These types of organizations apply annually for their exemption.
4. Group Homes used to care for dependent individuals also are granted non-discretionary exemptions through an annual application process.

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## **NON-DISCRETIONARY EXEMPTIONS (CONTINUED)**

5. Farmers are given an exemption on their buildings used for agricultural purposes and on their homes.

## **EFFECT OF THE EXEMPTIONS**

1. Exemptions reduce the tax base for all political subdivisions in which the property is located. A reduced tax base means reduced tax revenues collected by political subdivisions. When a jurisdiction grants an exemption, the loss of revenue is felt mainly by the school district which receives the largest share of the tax dollar.
2. An exemption affects the county, city, water districts, state, and park districts. Therefore, it is the jurisdiction's responsibility to act wisely and prudently when granting exemptions. Jurisdictions must look for future revenue and other benefits received from those granted exemptions to see if they outweigh the tax dollars lost.
3. Property exempt by local discretion or charitable status may be included in optional levy calculations, thereby allowing collection of revenue by raising the tax rate on taxable property. (NDCC § 57-15-01.1) This results in a higher mill rate and higher taxes on taxable property while no taxes are levied on exempt property.

# **County Board of Equalization Statutes**

## **CHAPTER 57-12: COUNTY BOARD OF EQUALIZATION**

- 57-12-01. [Membership of Board – Meeting – Spot Checks](#)
- 57-12-02. [Unorganized Territory](#)
- 57-12-03. [Duties of Auditor](#)
- 57-12-04. [Duties of Board](#)
- 57-12-05. [Requirements](#)
- 57-12-06. [Limitations on increase](#)
- 57-12-08. [Auditor Correction Abstracts](#)

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# Assessment Office Personnel

- Jenni Krieg \_\_\_\_\_ Principal Clerk/Appraisal Tech
- Kianna Neeb \_\_\_\_\_ Property Appraiser II
- Devin Arp \_\_\_\_\_ Property Appraiser II
- Jaret Thompson \_\_\_\_\_ Property Appraiser II
- Matt Stanger \_\_\_\_\_ Director of Equalization

Our staff is committed to maintaining, understanding, and implementing nationally accepted mass appraisal practices throughout Cass County. We follow the guidance of the North Dakota Tax Commissioner’s Office as well as the North Dakota Century Code. Our goal is to create transparency and uniformity through fair and equitable assessments, which in turn will provide a just tax base to our citizens.



From left to right: Matt Stanger, Jenni Krieg, Kianna Neeb, Jaret Thompson, Devin Arp