

NELSON COUNTY TAX EQUALIZATION DEPARTMENT

Michelle Linstad, Director



210 B Ave W Suite 303
Lakota, ND 58344

Phone Number: (701) 247-2840
Fax: (701) 247-2167
Email: mlinstad@nd.gov

March 25, 2023

2023 Senate Appropriations – Education and Environment Division
Honorable Senator Brad Bekkedahl, Chairman
North Dakota State Capitol

Dear Senator Bekkedahl and Members of the Senate Appropriations Committee:

My name is Michelle Linstad and I am the current Tax Director of Nelson County. I have had this position now for 25 years. Of that, I have asked repeatedly for a valuation program to help me assist with property cards. When I first started in 1998, I had an assessor for each of the 5 cities and each of the 27 townships. I am now the assessor for 5 of the 7 cities and 19 of the 27 townships. When the prior assessor resigned/quit from these jurisdictions, I was left with little to no property card information.

I have a number of completed cards, from my own assessments and a few from the current two assessors I have left in the county. I do not have the time or resources to complete a county wide revaluation by myself. I feel this is a service that should be done for the county, I just simply do not have the means to do so with the limited paper copies of properties I currently have.

Vanguard Appraisals, Inc. have presented their product to the commissioners twice to no avail. I have attached the proposal from Vanguard Appraisals, Inc. for a mass reappraisal of Nelson County. As you can see, the bid is quite substantial.

There is also an issue of “unplatted lands” surrounding all of our cities. Many of these legal descriptions are vague at best in our tax program. (Pt. of the SW1/4SW1/4) There will need to be additional time and work done to look up deeds and have them drawn in appropriately for the program. The same issue was true with the soils survey and its implementation in this county. Many years were spent looking up deeds and having the company interpret those deeds to have them drawn in correctly. Nelson County started on the soils survey project in 2008 and completed the project in 2017. This is the same case with city properties, it will take time.

I fully understand the frustration of appraisers, financial institutions and the public on this matter. I am also frustrated and frightened by the thought of a mass reappraisal by myself of the entire county with a program I am currently not familiar with and the manpower I do not have. This is a single person office. I truly need more than a program. I understand some of the program, but since we do not own it, I have not learned the hard core bits and pieces of it yet.

I have several questions with HB 1225:

- 1) Is the \$5,000 for the counties just for the program?
 - a. What about maintenance?
- 2) Is there a deadline to have this process completed?
 - a. Does this differ from date of publication to the web?
- 3) Will there be a fine if that deadline is not met?
- 4) Is there room for more dollars for a mass appraisal to be done?

At this point, I feel there are too many unanswered questions to this unfunded mandated bill.

I strongly urge a "Do Not Pass" of HB 1225.

Respectfully submitted,



Michelle Linstad
Nelson County Tax Director



VANGUARD APPRAISALS, INC.

1065 SIERRA CT NE SUITE D
CEDAR RAPIDS, IA 52402
PHONE # 319-365-8625 FAX # 319-365-0142
www.camavision.com

July 7, 2022

Michelle Linstad
Nelson County Tax Director
210 B Ave W Suite 303
Lakota, ND 58344-7410

RE: All Class Revaluation

Dear Michelle:

Thank you for inquiring about our appraisal services. We have a wide range of appraisal services that we can implement to enhance your office operation. These services, together with Vanguard Computer Systems programs, will form a complete appraisal system that will efficiently make use of county resources for everyone's benefit.

As per your request, I have developed a reappraisal cost estimate for your urban residential, rural residential, commercial, and grain elevator classed properties. The cost estimate includes on-site inspections, verification of all land dimensions and improvement sizes, sales analysis, land valuation, complete cost and depreciation table setting, digital photographs, etc.

The project breakdown would be as follows:

Assumes project work completed in 2027 for the February 1, 2028 assessment date:

Urban Residential Improved	1,011	Parcels @	\$210.00	=	\$212,310.00
Rural Residential Improved	340	Parcels @	\$219.00	=	\$74,460.00
Commercial Improved	252	Parcels @	\$440.00	=	\$110,880.00
Grain Elevators	6	Sites @	\$2,750.00	=	\$16,500.00
Vacant Land	488	Parcels @	\$25.00	=	\$12,200.00
Revaluation Total					\$426,350.00

Thank you again for contacting Vanguard Appraisals, Inc. for your appraisal needs. We look forward to working with you to tailor a reappraisal project which meets the needs of Nelson County. Please feel free to contact me anytime should you have any additional questions including a possible demonstration of our services to your board.

Sincerely,

Robert P. Ehler, ASA-ICA
President