



Basics of County Offices: Role of the Director of Tax Equalization

Paul Fracassi, Director of Tax Equalization, Cass County



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Professional Experience: 2006 – 2016 Property Appraiser II, City of West Fargo
2016 – 2021 Director of Tax Equalization, Cass County

Education: Bachelor of Arts, Business Administration, 2006
Minnesota State University Moorhead

Certification: Class 1 Assessor, State of ND, Office of State Tax
Commissioner

Professional Membership: International Association of Assessing Officers (IAAO)
2009-Present
North Dakota Association of Assessing Officers (NDAAO)
2006-Present



What Does The Director Do?

- The Director of Tax Equalization is responsible to oversee all real estate and personal property valuations located within their county.
- Represent & Advise county board on matters of valuation.
- We are obligated by North Dakota Century Code to maintain assessments at a uniform percentage of market value each year.
- Contrary to popular misconception, the Dir. of Tax Equalization does not calculate taxes, collect taxes, set tax rates, or create tax bills.
- https://www.youtube.com/watch?v=OQFWuaM3IFY&feature=emb_title



Breakdown of Duties

Three main aspects to the position:

- Administration of North Dakota Tax Law
- Valuation of Real Estate
- Equalization & Formal Appeals



Administration of Tax Law

- Compile sales ratio study, analyze and verify sales information received from County Recorder.
- Administration of Homestead Credit and Disable Veterans Credit
- Prepare multiple abstracts for the State Tax Department
- Assist and instruct local assessment officials in preparation and proper use of valuation methodology.
- Administer the taxation of mobile homes prescribed in N.D.C.C§57-55



Valuation of Real Estate

Source: Property Assessment Valuation, Second Edition (IAAO)

- Locate and identify all real property
- Make an inventory of quantity, quality, and important characteristics of all property.
- Classify each property and determine extent to which is taxable
- Derive at an opinion of market value for each property
- Defend Values through informal and formal appeals

Property Grade Worksheet

Size (TLA square feet)					
One Story*	Multi-Story	Points	One Story*	Multi-Story	Points
<474	<624	3	2500 - 2899	2800 - 3199	23
475 - 499	625 - 649	4	2900 - 3299	3200 - 3599	24
500 - 549	650 - 699	5	3300 - 3499	3600 - 3799	25
550 - 574	700 - 724	6	3500 - 3699	3800 - 3999	26
575 - 599	725 - 749	7	3700 - 3899	4000 - 4199	27
600 - 624	750 - 774	8	3900 - 4099	4200 - 4399	28
625 - 649	775 - 799	9	4100 - 4299	4400 - 4599	29
650 - 674	800 - 824	10	4300 - 4399	4600 - 4699	30
675 - 699	825 - 849	11	4400 - 4499	4700 - 4799	31
700 - 749	850 - 899	12	4500 - 4599	4800 - 4899	32
750 - 849	900 - 999	13	4600 - 4699	4900 - 4999	33
850 - 949	1000 - 1099	14	4700 - 4799	5000 - 5099	34
950 - 1099	1100 - 1249	15	4800 - 4899	5100 - 5199	35
1100 - 1199	1250 - 1399	16	4900 - 4999	5200 - 5299	36
1200 - 1299	1400 - 1499	17	5000 - 5099	5300 - 5399	37
1300 - 1399	1500 - 1699	18	5100 - 5199	5400 - 5499	38
1400 - 1499	1700 - 1899	19	5200 - 5299	5500 - 5599	39
1500 - 1699	1900 - 2049	20	5300 - 5399	5600 - 5699	40
1700 - 2099	2050 - 2399	21	5400 - 5400	5700 - 5799	41
2100 - 2499	2400 - 2799	22	5500 +	5800+	42

* One Story Includes Split Foyer and Split Level
 * Adjust down grade for split foyer under 1000 sq ft

Quality								
	Total Custom	Custom Upgrades	Today's Spec	Older Spec	Older Spec	Basic Standards	Minimum Standards	Older Standards
Design / Layout	8	6	4	3	3	3	2	1
Materials / Workmanship	8	6	4	4	3	3	2	1
Exterior Walls	3	2.5	2	1.5	1.5	1	1	0.5
Windows	3	2.5	2	1.5	1.5	1	1	0.5
Roof	3	2.5	2	1.5	1.5	1	1	0.5
Interior Finish	3	2.5	2	2	1.5	1.5	1	0.5
Plumbing	3	2.5	2	1.5	1.5	1	1	0.5
Kitchen	3	2.5	2	2	1.5	1.5	1	0.5
Total Basic Amenities	34	27	20	17	15	13	10	5
Typical Age Guideline	After 2000		1999-1990	1989-1976	1975-1950	1949-1920	Pre 1919	

Addition Adjustments	
Forced Heat or Equivalent*	Add 5 Points
Central Air	Add 4 Points
Fireplace*	Add 2 Points x Count
2000+ Ranches	Add 3 Points

*Additional Line item adjustment for in-floor or geothermal heat
 *Older homes use multiple fireplace adjustment sparingly

Overall Points			
Grade	Points	Grade	Points
6 - 20	4	2 - 10	52
6 - 15	6	2 - 5	54
6 - 10	8	2	56
6 - 5	10	2 + 5	58
6	12	2 + 10	60
6 + 5	15	1 - 10	61
6 + 10	18	1 - 5	62
5 - 10	20	1	63
5 - 5	23	1 + 5	65
5	25	1 + 10	68
5 + 5	27	E - 10	70
5 + 10	29	E - 5	72
4 - 10	31	E	74
4 - 5	33	E + 5	76
4	36	E + 10	78
4 + 5	39	E + 20	80
4 + 10	41	E + 30	82
3 - 10	43	E + 40	84
3 - 5	45	E + 50	86
3	47	E + 60	89
3 + 5	49	E + 70	94
3 + 10	50	E + 80	98



Determination of True and Full Value

Source: Property Assessment Valuation, Second Edition (IAAO)

Mass Appraisal of Real Property

- Definition
 - Systematic appraisal of groups of properties as of a given date (Feb. 1)
Using standardized procedures & statistical testing
- Purpose
 - Fair & Equitable appraisal of all properties
 - Similar properties should have similar values
- CAMA System
 - Computer Aided Mass Appraisal
 - Tool to produce accurate & equitable values



Equalization & Formal Appeals

Boards of Equalization

- Township/City Board of Equalization (Month of April)
- County Board of Equalization (Within first 10 days of June)
- State Board of Equalization (Second Tuesday of August)

Formal Appeals –Abatements

- Hearings before local and county governing boards
- District Court



Thank You

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