


City of Devils Lake
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City Commission:
Dick Johnson, President
Dale Robbins
Shane Hamre
Rob Hach
Jack Volk

Date: April 5, 2019

To: President Johnson and City Board of Equalization

From: Gary Martinson, City Assessor 

RE: 2019 Annual Equalization Meeting

The attached materials are for the 2019 City Board of Equalization meeting scheduled for 12:00 noon on Monday, April 8, 2019, at City Office.

The first five pages of the attachments give you information on the overall assessment function and information on the mill levy. Next in the attachments are the Property Tax Guidelines which provide you with a short description of the Board's duties for this meeting.

The pages following the Guidelines indicate the changes in property valuation my office has made for the 2019 tax year.

Also included in the attachments are listings of applicants for Property Tax Exemptions, Senior and Disabled Citizens Exemptions, Disabled Veterans Exemptions, and Blind Exemptions eligible for the 2019 tax credit, as well as the Property Tax Exemptions for New Construction.

Please review this material. If you have any questions, please feel free to ask.

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Overview of Assessment Function

The overall function of the Devils Lake Assessment Department is to maintain a record of property ownership boundaries and to appraise all property in Devils Lake. This encompasses many varied tasks and responsibilities, but all serve that overall objective.

Property Ownership Maintenance

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded. The status of property ownership is reflected in the city on a real time basis.

Therefore, each year's tax bill for a property reflects the ownership according to the most recently recorded property transfers. Tax bills normally are sent by the Ramsey County Treasurer in mid-December.

Property Appraisal

Extensive analysis of the factors affecting the value of all classes of property is conducted by this department. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called *value trending*. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

Property Taxes

Property taxes are determined by each local political body (city, county, school, etc.) by setting their budget. This process determines how much revenue must come from property taxes. The work of the Assessment Department determines the distribution of each property's share of that tax burden. In order to calculate gross taxes on a property, the following formula is used:

$$\text{Assessor's Value} \times \text{Assm't Ratio} \times \text{Assm't Factor} \times \text{Mill Levy} = \text{Gross Tax}$$

The Assessment Ratio is 50% for all properties. The Assessment Factor is 9% for residential and 10% for all other classes of property. The mill levy in the City of Devils Lake for 2018 was 319.17 mills.

Property Tax Basics

The makeup of the property tax system is very simple. It contains only three primary elements: **budget**, **valuation**, and **tax**. The amount of tax to be collected is calculated by dividing the budget by the taxable valuation.

- **BUDGET**

Taxing authorities (school, city, county, etc.) approve budgets annually for the services they provide.

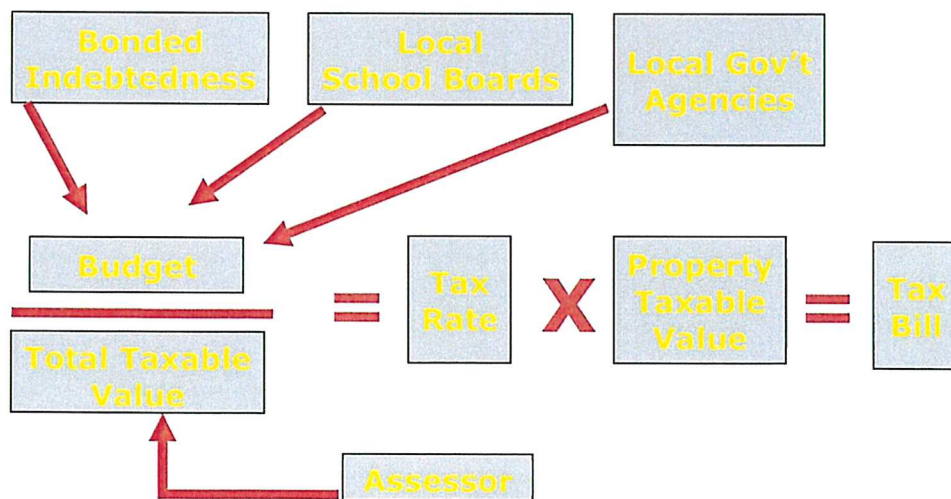
- **VALUATION**

Buyers and sellers in the market create value.

Assessors study market transactions and estimate value.

- **TAXATION**

Approved budgets are divided by the total taxable value and tax rates (mill levies) are set.



Property Tax Basics

Here are a couple of basic examples of how this process works. The assumptions used in the first example are that the total amount of approved budgets in a jurisdiction is \$2,000,000 and the total taxable value of all properties is \$100,000,000. The second example assumes that property values increase and the total budget remains the same.

The following illustrates the effect on a home valued at \$100,000:

BUDGET = \$2,000,000	TAXABLE VALUE = \$100,000,000
<u>\$2,000,000</u>	.02 (OR 2% tax rate)
\$100,000,000	
HOME VALUE = \$100,000 X .02 = \$2,000 TAX	

If property values were to increase in this example community, that in itself should not affect the amount of budget required.

The following illustrates the effect of a 50% valuation increase on property values without an increase in a community's total budget:

BUDGET = \$2,000,000	TAXABLE VALUE = \$150,000,000
<u>\$2,000,000</u>	= .0133 (OR 1.3% tax rate)
\$150,000,000	
HOME VALUE = \$150,000 X .0133 = \$2,000 TAX	

2018 Mill Levy

In addition to a reduction in mill levies in recent years, there was also a State funded property tax credit of 12% for the 2013-2016 tax years.

MILL LEVY HISTORY - DEVILS LAKE - 2008-2018					
YEAR	CITY	COUNTY	PARK	SCHOOL	TOTAL
2008	124.95	127.65	56.87	212.06	521.53
2009	121.64	128.69	58.12	133.53	441.98
2010	120.08	131.69	54.58	133.37	439.72
2011	116.88	138.44	51.44	135.88	442.64
2012	112.66	125.13	49.19	134.73	421.71
2013	101.77	103.69	47.19	90.69	343.34
2014	97.09	118.45	44.98	89.90	350.42
2015	93.71	104.49	43.92	94.85	336.97
2016	87.40	105.21	45.63	94.12	332.36
2017	87.41	79.81	45.64	93.92	306.78
2018	87.94	91.75	45.57	93.91	319.17

Major North Dakota City Comparison

POPULATION / TAXABLE VALUE COMPARISON		
CITY	POPULATION	2018 TAXABLE VALUE
Fargo (School District #1)	122,300.00	\$527,912,051
Bismarck	72,865.00	\$376,741,455
Grand Forks	57,056.00	\$221,320,080
Minot	49,000.00	\$212,053,359
West Fargo	36,358.00	\$155,988,015
Williston	33,000.00	\$135,753,068
Dickinson	24,000.00	\$130,414,910
Mandan	22,228.00	\$86,803,491
Jamestown	15,387.00	\$43,483,701
Wahpeton	7,822.00	\$17,135,082
Devils Lake	7,500.00	\$18,709,768
Valley City	6,699.00	\$16,476,994

MILL LEVY / PROPERTY TAX COMPARISON						
CITY	2018 Total Mill Levy	2018 City Levy	Est Tax \$125,000 Residential	Effective Tax Rate Residential	Est Tax \$125,000 Commercial	Effective Tax Rate Commercial
Williston	198.02	35.62	\$1,114	0.9%	\$1,238	1.0%
Bismarck	227.68	56.88	\$1,281	1.0%	\$1,423	1.1%
Dickinson	236.89	75.83	\$1,332	1.1%	\$1,481	1.2%
Mandan	267.06	62.58	\$1,502	1.2%	\$1,669	1.3%
Fargo-School Dist #1	288.6	51.00	\$1,623	1.3%	\$1,804	1.4%
West Fargo	290.56	73.22	\$1,634	1.3%	\$1,816	1.5%
Valley City	313.97	78.01	\$1,766	1.4%	\$1,962	1.6%
Grand Forks	315.88	98.82	\$1,776	1.4%	\$1,974	1.0%
Devils Lake	319.17	87.94	\$1,795	1.4%	\$1,995	1.6%
Jamestown	330.75	102.80	\$1,860	1.5%	\$2,067	1.7%
Minot	351.83	129.70	\$1,979	1.6%	\$2,198	1.8%
Wahpeton	370.26	98.82	\$2,083	1.7%	\$2,314	1.9%



NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
**GUIDELINE - PROPERTY TAX: DATES AND PROCEDURES
FOR THE ASSESSMENT OF REAL PROPERTY**
RYAN RAUSCHENBERGER,
TAX COMMISSIONER

FEBRUARY 2016

VALUATION AND LISTING OF REAL PROPERTY

All real property subject to taxation is listed and is assessed according to its valuation on February 1 of each year. [See N.D.C.C. § 57-02-11]

In a separate list, the assessor must describe, list and value all real property exempt from taxation, except for property of the United States, the State of North Dakota, a political subdivision of the State of North Dakota, or farm buildings or farm residences exempt from property taxes by law. [See N.D.C.C. § 57-02-14]

In the valuation of exempt properties, the assessor must designate the properties exempted by local discretion or charitable status. This means property exempt from taxation as new or expanded businesses under N.D.C.C. ch. 40-57.1; improvements to commercial and certain residential property in N.D.C.C. ch. 57-02.2; buildings belonging to institutions of public charity, new single-family residential or townhouse or condominium property, property used for early childhood services, or pollution abatement improvements under N.D.C.C. § 57-02-08.

ASSESSORS RECEIVE ASSESSMENT BOOKS

By the second Wednesday in February of each year, the county auditor furnishes the assessment books and forms necessary to complete the assessment of real property to all the assessors. [See N.D.C.C. § 57-02-31]

The assessment list sets out all tracts of real property subject to taxation, the name(s) of the owner(s), the number of acres, and the lots and parts of lots or blocks included in each description.

DUTIES OF ASSESSORS N.D.C.C. § 57-02-34

Assessors complete their assessment duties during the 12-month period preceding April 1 of each year. Assessors should physically inspect properties in their jurisdictions.

Generally taxable buildings, structures, and improvements, even if owned by someone other than the landowner, must be assessed with the land on which they are located. See exceptions in N.D.C.C. § 57-02-26.

The assessor is responsible for determining the true and full value of each tract of real property subject to taxation and all taxable improvements and structures located on it. Those values are entered into separate columns opposite the description of the property. The assessor must also set out the assessed value of each property. Each class of property---agricultural, residential and commercial---is listed separately.

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The assessment list should set out the following facts:

Agricultural land - total taxable acres in each parcel, total true and full value, total assessed value, total taxable value (10% of assessed value).

Residential property - true and full value of each lot or tract, true and full value of all structures on each lot or tract, total true and full value of the property, total assessed value, total taxable value (9% of assessed value).

Commercial property - true and full value of each lot or tract, true and full value of all structures on each lot or tract, total true and full value of the property, total assessed value, total taxable value (10% of assessed value). Commercial property includes all vacant lots and all property that does not qualify as agricultural, residential, centrally assessed, or exempt.

* **Total taxable value before homestead credit and disabled veterans' credit** - sum of agricultural, residential and commercial taxable values.

Homestead credit allowance - a reduction on the taxable valuation of the homestead of a qualifying individual as set out in N.D.C.C. § 57-02-08.1.

* **Disabled veterans' credit allowance** - a reduction on the taxable valuation of the homestead of a qualifying disabled veteran as set out in N.D.C.C. § 57-02-08.8.

* **Total taxable value after homestead credit and disabled veterans' credit** - the valuation remaining after the deduction of any homestead credit or disabled veterans' allowance.

NOTICE OF INCREASED ASSESSMENTS

When any assessor has increased the true and full valuation of any lot or tract of land including any improvements thereon to an amount that is an increase of \$3,000 or more and 10 percent or more from the amount of the last assessment, the assessor shall deliver written notice of the amount of increase and the amount of the last assessment to the property owner at the expense of the assessment district for which the assessor is employed. Delivery of written notice to a property owner must be completed at least fifteen days before the meeting of the local board of equalization.

* If written notice by the assessor was not required and action by the township, city, or county board of equalization or order of the state board of equalization has increased the true and full valuation of any lot or tract of land and improvements thereon to an amount that results in a cumulative increase of \$3,000 or more and 10 percent or more from the amount of the last assessment, written notice of the amount of increase and the amount of the last assessment must be delivered to the property owner. The written notice must be mailed or delivered at the expense of the township, city, or county that made the assessment increase or at the expense of the township, city, or county that was ordered to make the increase by the state board of equalization. Delivery of written notice to a property owner must be completed within fifteen days after the meeting of the township, city, or county board of equalization that made or ordered the assessment increase and within thirty days after the meeting of the state board of equalization, if the state board of equalization ordered the assessment increase. (See N.D.C.C. § 57-02-53)

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Examples of how this procedure works are as follows:

Property A - The assessor increases true and full value from \$24,000 to \$29,600.

Current year	=	\$ 29,600
Last year	=	24,000
Increase in valuation	=	\$ 5,600
or 23.3% increase		

The current year true and full valuation increased more than \$3,000 and more than 10% over the last assessment. Therefore a notice **MUST** be mailed, delivered, or provided by electronic mail to the property owner.

Property B - The assessor increases true and full value from \$17,700 to \$19,300.

Current year	=	\$ 19,300
Last year	=	17,700
Increase in valuation	=	\$ 1,600
or 9.0% increase		

The current year true and full valuation increased less than \$3,000 and less than 10% over the last assessment. Therefore, a notice does **NOT** have to be mailed, delivered, or provided by electronic mail to the property owner.

Property C - The assessor increases true and full value from \$79,000 to \$84,000.

Current year	=	\$ 84,000
Last year	=	79,000
Increase in valuation	=	\$ 5,000
or 6.3% increase		

The current year true and full valuation increased more than \$3,000 but less than 10% over the last assessment. Therefore, a notice does **NOT** have to be mailed, delivered, or provided by electronic mail to the property owner.

Property D - The assessor increases true and full value from \$13,000 to \$15,000.

Current year	=	\$ 15,000
Last year	=	13,000
Increase in valuation	=	\$ 2,000
or 15.4% increase		

The current year true and full valuation increased more than 10% over the last assessment but less than \$3,000. Therefore, a notice does **NOT** have to be mailed, delivered, or provided by electronic mail to the property owner.

The notice must set out the true and full values used by the assessor to make the assessment for the current year and for the previous year and must also set out the dates of the meetings of both the local and county boards of equalization. The notice is mailed or delivered at the expense of the assessment district in which the assessor is employed.

NOTICE OF EQUALIZATION MEETINGS TO BE PUBLISHED

Each year the county auditor shall publish in the official county newspaper for two successive weeks, a notice that proceedings for the equalization of assessments will be held by the several local equalization boards and for the proceedings of the county board of equalization. The notice of the local equalization boards may not be earlier than March 1 and the second publication may not be later than March 20. The notice must contain a statement that the proceedings will be held at the regular meeting place of the governing board or other place designated by that board of the township or city, as the case may be. The notice of the county equalization board may not be earlier than May 1 and the second publication may not be later than May 20, however, the second notice must be published more than 10 days prior to the date of the meeting. The notice must contain the date, time, and location of the meeting. Both publications must also contain a statement that each taxpayer has the right to appear before the appropriate board of review or equalization and petition for correction of the taxpayer's assessment. The equalization proceedings in an organized township must be held on the second Monday in April and in a city on the second Tuesday in April and the county equalization proceedings must be held no later than June 10. [See N.D.C.C. §§ 57-02-51 and 57-02-52]

The primary responsibility for a fair distribution of the tax burden rests with the assessors and local boards of equalization.

TOWNSHIP BOARD OF EQUALIZATION

The township board of equalization consists of the members of the township board of supervisors. The board meets annually on the second Monday in April at its usual meeting place. However, if a person is the assessor for two or more townships or cities, the township clerk, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least ten days before the alternate meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and date. [See N.D.C.C. ch. 57-09]

* It is the duty of the township board of equalization to determine whether or not all taxable property has been properly listed and valued by the assessor. If any real property has been omitted, the board is responsible for listing the property on the assessment list at its true and full value. It is also the duty of the board to correct any assessment which is not listed at its true and full value. The board may not increase the valuation returned by the assessor to an amount that results in a cumulative increase of more than 15% from the amount of the last assessment without giving the owner, or the owner's agent, reasonable notice and opportunity to be heard regarding the intention of the board to increase it.

All complaints and grievances of residents of the township must be heard and decided by the board. Complaints by nonresidents must be heard and determined by the county board of equalization. [See N.D.C.C. § 57-09-04]

Errors in valuation made by the assessor that are not corrected at the local level are difficult to correct later. Therefore, the board should thoroughly examine the assessment list and carefully equalize assessments.

The township board of equalization must complete the equalization process within 10 days.

CITY BOARD OF EQUALIZATION

The city board of equalization consists of the members of the governing body. The board meets at its usual meeting place on the second Tuesday in April each year to equalize and correct the assessment list submitted by the assessor. If a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date

in April for the equalization meeting. At least ten days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and date. [See N.D.C.C. ch. 57-11]

* The board may increase or decrease the valuation and assessment to whatever is reasonable and just to ensure equalization. The board may not increase the valuation of any property returned by the assessor to an amount that results in a cumulative increase of more than 15% from the amount of the last assessment without first giving the owner, or the owner's agent, reasonable notice and opportunity to be heard regarding the intention of the board to increase it.

Any errors in valuation made by the assessor should be corrected at the local level. Errors not corrected at the local level are difficult to correct later. Errors which are not corrected may result in unfairness and inequity in taxation.

COUNTY BOARD OF EQUALIZATION

The county board of equalization consists of the members of the board of county commissioners and meets within the first ten days in June to review and equalize assessments. The chairman of each city and township board of equalization, or the chairman's appointed representative, and each city and township assessor must attend. Assessments of property equalized by the city boards of equalization are reviewed first, followed by the assessments of property equalized by the township boards of equalization. [See N.D.C.C. ch. 57-12]

The county board of equalization, acting as the township board of equalization, equalizes assessments of unorganized territory within the county.

Prior to the meeting in June, the board provides for spot checks upon property within the county to verify the accuracy of the real property listings and valuations.

The county board of equalization, after notice of the local board of equalization, may increase the assessment on any separate piece or parcel of real property, even though such property was assessed in a city or township having a local board of equalization. The county board of equalization may not increase the valuation returned by the assessor or the local board of equalization to an amount that results in a cumulative increase of more than 15% from the amount of the last assessment without giving the owner, or the owner's agent, notice by mail to the owner of the property that such person may appear before the board on the date designated in the notice, which date must be at least five days after the mailing of the notice.

The county board of equalization does not have authority to add omitted property to the assessment list. The county auditor adds omitted property according to N.D.C.C. §§ 57-14-01 through 57-14-07.

The county board should complete equalization of individual parcels and assessment districts. Any existing inequities will not be corrected by a percentage change for a class of property ordered by the state board of equalization.

STATE BOARD OF EQUALIZATION

The state board of equalization consists of the governor as chairman, state treasurer, state auditor, commissioner of agriculture, and tax commissioner. The tax commissioner is secretary of the state board of equalization. [See N.D.C.C. ch. 57-13]

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The state board of equalization meets annually on the first Tuesday in August at the Office of State Tax Commissioner to hear testimony and to consider assessments of all taxable property subject to assessment by the state board of equalization.

The state board of equalization meets annually on the second Tuesday in August at the state capitol. The board examines, compares, and equalizes assessments of locally assessed property to provide for uniform and equal assessments at the true and full value of similar taxable property throughout the state, as required by law.

The state board is responsible for equalizing assessments of real property among assessment districts of the same county and among the different counties of the state. The board may increase or decrease assessments in any assessment district and any county in which it determines the assessments are too low or high.

The state board shall equalize the classification and taxable status of real property in any assessment district in which the board determines the classification or taxable status is incorrect or inequitable.

The state board shall provide for reviews of selected properties, parcels, or lots within each county.

The state board may order a new assessment of any class of property or of all the property located within any political subdivision.

The State Board of Equalization may not approve valuation and assessment in any taxing district in which the true and full value for residential and commercial property exceeds the true and full value as determined by the sales ratio study.

If a taxpayer or representative has appealed an individual assessment, personally or by mail, the state board may change the assessment if it is established that the taxpayer first appealed the issue to the local and county equalization boards. A property owner who is a nonresident of an organized township or whose property is located in an unorganized township or whose property has been included in a new assessment is required to appeal only to the county board of equalization. [See N.D.C.C. §§ 57-09-04, 57-12-02 and 57-14-08.] If the state board believes an assessment on any individual property is too low, it may increase the assessment. The secretary must send a notice of the amount of increase to the property owner.

The tax commissioner certifies to each county auditor the abstract of the proceedings of the state board of equalization and specifies the changes necessary to equalize valuations of each class of real property in the county. The proceedings of the state board of equalization are published in an annual report.

* Indicates significant change since last revised.

NEED FORMS OR ASSISTANCE

Phone: 701.328.3127
Speech/hearing impaired - call Relay North Dakota at 1.800.366.6888
Email: propertytax@nd.gov
Website: www.nd.gov/tax
Write: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

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Devils Lake Changes - 2019 - True and Full Value

PARCEL NUMBER	2019	2018	CHANGE
39000000056000	111,000	101,000	10,000
39000000080000	120,500	110,000	10,500
39000000201000	104,500	81,000	23,500
39000000278000	0	12,650	-12,650
39000000287000	45,000	104,900	-59,900
39000000468001	95,000	49,800	45,200
39000000482000	275,600	261,600	14,000
39000000508000	177,840	164,200	13,640
39000000587000	187,200	172,000	15,200
39000000627000	99,500	85,000	14,500
39000000636001	294,000	283,400	10,600
39000000645000	160,000	150,000	10,000
39000000657000	156,000	145,700	10,300
39000000689000	182,000	168,700	13,300
39000000696000	125,500	114,200	11,300
39000000702000	208,000	197,000	11,000
39000000714002	200,400	185,400	15,000
39000000725001	110,500	120,600	-10,100
39000000728001	138,400	126,000	12,400
39000000739000	152,000	140,900	11,100
39000000772000	157,000	146,600	10,400
39000000795006	406,350	387,000	19,350
39000000815000	176,000	163,900	12,100
39000000833000	90,000	44,700	45,300
39000000907000	32,000	4,600	27,400
39000000974000	64,000	30,700	33,300
39000001023017	499,400	477,400	22,000
39030100081000	160,000	125,000	35,000
39030300010000	180,000	170,000	10,000
39040300023000	220,000	184,000	36,000
39040400006030	313,500	296,400	17,100
39040400038001	805,800	71,800	734,000
39040400041001	872,500	832,900	39,600
39040500003000	272,000	250,000	22,000
39040500004003	269,500	259,500	10,000
39040500004004	139,000	128,000	11,000
39040500004006	238,600	222,000	16,600
39040500004008	203,500	187,000	16,500
39040600014000	111,600	101,500	10,100
39050100016000	105,000	88,500	16,500
39050300002000	249,000	228,500	20,500
39050300009000	172,300	158,300	14,000
39050400004007	213,500	196,200	17,300
39050500007001	576,000	257,500	318,500
39050500009001	480,000	441,500	38,500

Devils Lake Changes - 2019 - True and Full Value

PARCEL NUMBER	2019	2018	CHANGE
39050500009030	378,000	354,250	23,750
39050500038000	1,206,500	1,154,900	51,600
39050800005001	632,000	605,000	27,000
39050800007000	176,000	166,000	10,000
39050800011001	883,000	810,000	73,000
39050900011000	318,500	305,500	13,000
39050900021000	133,500	6,000	127,500
39050900022050	182,000	6,800	175,200
39060100022000	72,000	60,000	12,000
39060100026000	53,700	71,700	-18,000
39080400046000	114,000	104,000	10,000
39080400060000	157,000	146,000	11,000
39080500003000	175,000	165,000	10,000
39080500011001	195,000	177,500	17,500
39080600001001	175,600	162,800	12,800
39080600001002	172,700	160,200	12,500
39080600001003	172,700	160,200	12,500
39080600001004	175,600	162,800	12,800
39080700002000	114,000	30,000	84,000
39080700003000	45,000	10,000	35,000
39080700005000	173,000	800	172,200
39110100002002	337,900	325,000	12,900
39110100005002	480,000	460,100	19,900
39110100012001	936,000	117,400	818,600
39110100017000	230,750	218,000	12,750
39110400001000	158,000	148,000	10,000
39110400028000	144,000	121,000	23,000
39120200004000	205,000	194,500	10,500
39120200005000	771,300	734,300	37,000
39120300010000	165,000	151,000	14,000
39130100012000	128,000	118,000	10,000
39130100032000	89,600	31,400	58,200
39130100037000	117,000	106,500	10,500
39130500016000	174,000	158,600	15,400
39130500035000	41,600	79,800	-38,200
39130500038000	24,700	57,300	-32,600
39131000001000	2,482,000	1,087,300	1,394,700
39150500050000	94,000	74,000	20,000
39150500058000	119,000	108,500	10,500
39150500098000	77,500	38,000	39,500
39173000003000	394,000	363,400	30,600
39173000005000	528,000	503,100	24,900
39173000009000	232,500	213,900	18,600
39173100001000	167,500	154,000	13,500
39180300014000	4,500	30,700	-26,200

Devils Lake Changes - 2019 - True and Full Value

PARCEL NUMBER	2019	2018	CHANGE
39180300034000	49,700	26,700	23,000
39180400013000	78,000	62,900	15,100
39180400021000	175,000	161,900	13,100
39180400022000	157,000	138,000	19,000
39180400041001	7,000	20,400	-13,400
39180400046000	123,400	112,200	11,200
39180400065000	132,000	73,000	59,000
39180400077000	158,000	124,000	34,000
39180500004000	144,000	132,000	12,000
39180500026000	160,000	150,000	10,000
39180600038000	41,700	0	41,700
39180600043001	227,000	214,200	12,800
39180600048000	130,500	50,500	80,000
39180600061001	211,000	194,900	16,100
39180600063001	273,000	260,200	12,800
39180600068001	184,000	169,500	14,500
39180600072001	145,500	133,800	11,700
39180600086000	144,000	132,200	11,800
39180600087001	292,000	209,600	82,400
39180600089001	299,500	203,000	96,500
39180600093001	159,500	146,500	13,000
39180600094000	140,000	95,400	44,600
39180600096000	111,000	60,000	51,000
39180600098001	214,000	197,200	16,800
39180600102001	201,000	189,400	11,600
39180600104001	172,000	153,900	18,100
39180600109000	147,000	4,000	143,000
39180600113000	118,000	108,000	10,000
39190000019001	256,200	216,200	40,000
39190000024000	114,300	16,800	97,500
39190100005000	223,000	210,000	13,000
39190300011000	240,000	228,700	11,300
39190300014000	275,400	263,200	12,200
39190600010000	23,000	51,800	-28,800
39190600036000	87,000	72,200	14,800
39190900007002	230,200	181,100	49,100
39190900007003	250,900	207,300	43,600
39190900007004	227,500	186,900	40,600
39190900007005	213,600	167,700	45,900
39190900007006	227,900	186,900	41,000
39191200009000	225,600	211,700	13,900
39191200010000	224,100	210,500	13,600
39191200011000	224,100	210,500	13,600
39191200012000	225,600	211,700	13,900
39191300001001	185,900	17,200	168,700

Devils Lake Changes - 2019 - True and Full Value

PARCEL NUMBER	2019	2018	CHANGE
39191300001002	185,900	17,200	168,700
39191300002001	185,900	17,200	168,700
39191300002002	185,900	17,200	168,700
39191300003001	185,900	17,200	168,700
39191300003002	185,900	17,200	168,700
39191300004001	185,900	17,200	168,700
39191300004002	185,900	17,200	168,700
39191300005001	185,900	17,200	168,700
39191300005002	185,900	17,200	168,700
39191300006001	185,900	17,200	168,700
39191300006002	185,900	17,200	168,700
39191500004000	184,900	173,600	11,300
39230100009000	4,940,000	995,800	3,944,200
39230200005000	400,000	426,000	-26,000
39230300007001	766,000	716,000	50,000
392303000019000	136,000	126,000	10,000
392303000021000	136,000	126,000	10,000
39270200005050	258,900	335,400	-76,500
39270200009003	1,293,000	1,232,700	60,300
392702000019001	186,000	171,000	15,000
392702000039051	194,600	180,900	13,700
392702000039055	196,000	182,000	14,000
39270500004000	171,200	157,000	14,200
39272700006001	387,500	312,500	75,000
39272900002051	252,100	236,100	16,000
39272900002053	263,500	252,400	11,100
39272900002054	255,700	243,500	12,200
39273400004000	716,000	674,200	41,800

2018 SALES RATIO MEDIAN COMMERCIAL PROPERTY 93.4%

2018 SALES RATIO MEDIAN RESIDENTIAL PROPERTY 91.4%

NO MARKET AJUSTMENT REQIURED FOR 2019

2019 VALUE TOTALS			
	RESIDENTIAL	COMMERCIAL	TOTALS
WITH TIF	238,321,400	179,924,013	418,245,413
TIF	24,400,770	13,033,622	37,434,392
WITHOUT TIF	213,920,630	166,890,391	380,811,021

CITY OF DEVILS LAKE

COMPARISON OF TRUE FULL VALUATION				
YEAR	COMMERCIAL **	RESIDENTIAL	TOTAL	% CHANGE
2001	90,099,775	87,579,036	177,678,811	
2002	90,998,341	90,852,564	181,850,905	2.3%
2003	89,814,475	93,631,608	183,446,083	0.9%
2004	91,669,239	98,070,400	189,739,639	3.4%
2005	92,856,939	103,259,282	196,116,221	3.4%
2006	93,499,193	108,995,800	202,494,993	3.3%
2007	97,810,676	118,777,680	216,588,356	7.0%
2008	98,498,720	125,903,688	224,402,408	3.6%
2009	103,570,194	128,992,250	232,562,444	3.6%
2010	105,433,255	129,857,150	235,290,405	1.2%
2011	107,111,877	134,905,850	242,017,727	2.9%
2012	108,704,082	143,077,700	251,781,782	4.0%
2013	121,833,074	158,014,500	279,847,574	11.1%
2014	136,300,403	171,445,525	307,745,928	10.0%
2015	142,667,168	179,767,600	322,434,768	4.8%
2016	153,899,720	197,581,750	351,481,470	9.0%
2017	163,628,546	208,959,280	372,587,826	6.0%
2018	170,129,010	210,909,000	381,038,010	2.3%
* 2019	176,887,170	213,920,630	390,807,800	2.6%

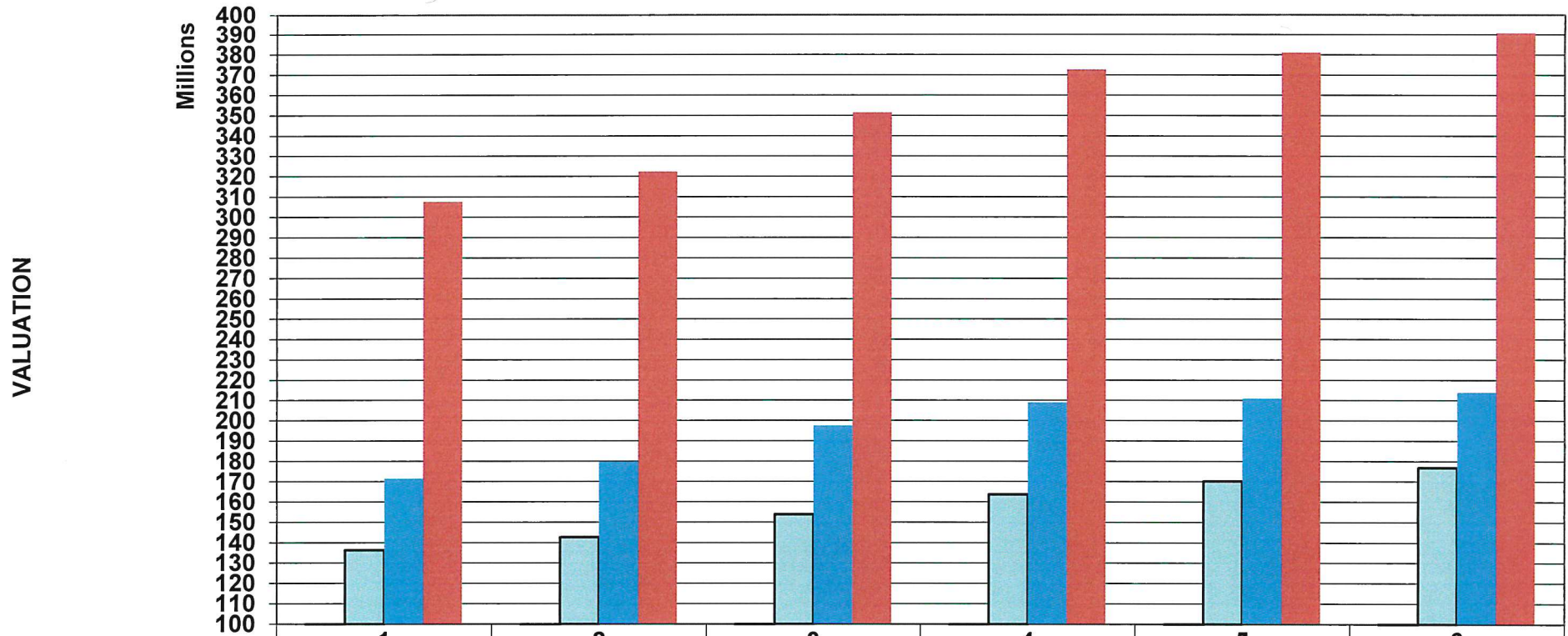
**Includes Utilities

COMPARISON OF TAXABLE VALUATION					
YEAR	COMMERCIAL	RESIDENTIAL	TOTAL	UTILITIES	TOTAL W/UTIL
2001	4,504,989	3,941,473	8,446,462	252,134	8,698,596
2002	4,300,990	4,088,778	8,389,768	248,270	8,638,038
2003	4,318,102	4,102,527	8,420,629	270,112	8,690,741
2004	4,277,648	4,413,593	8,691,241	307,315	8,998,556
2005	4,333,013	4,615,803	8,948,816	295,150	9,243,966
2006	4,369,468	4,905,213	9,274,681	306,218	9,580,899
2007	4,622,924	5,298,395	9,921,319	268,686	10,190,005
2008	4,711,880	5,665,666	10,377,546	213,056	10,590,602
2009	4,914,683	5,805,052	10,719,735	263,833	10,983,568
2010	5,015,963	5,843,571	10,859,534	255,700	11,115,234
2011	5,087,841	6,071,654	11,159,495	267,760	11,427,255
2012	5,155,468	6,439,372	11,594,840	279,742	11,874,582
2013	5,778,608	6,908,598	12,687,206	312,611	12,999,817
2014	6,448,477	7,715,912	14,164,389	367,611	14,532,000
2015	6,726,105	8,090,394	14,816,499	407,958	15,224,457
2016	7,255,254	8,562,826	15,818,080	440,434	16,258,514
2017	7,722,206	9,095,933	16,818,139	458,846	17,276,985
2018	8,005,926	9,126,987	17,132,913	499,839	17,632,752
* 2019	8,344,520	9,626,428	17,970,948	499,839	18,470,787

*Estimated valuation before Equalization, with last year's utilities

Starting in 2003, values do not include Increment Districts

TRUE & FULL VALUATION COMPARISON



YEAR	1	2	3	4	5	6
2014	2015	2016	2017	2018	2019	
COMMERCIAL	136,300,403	142,667,168	153,899,720	163,628,546	170,129,010	176,887,170
RESIDENTIAL	171,445,525	179,767,600	197,581,750	208,959,280	210,909,000	213,920,630
TOTAL	307,745,928	322,454,768	351,502,070	372,735,126	381,038,010	390,807,800

YEAR

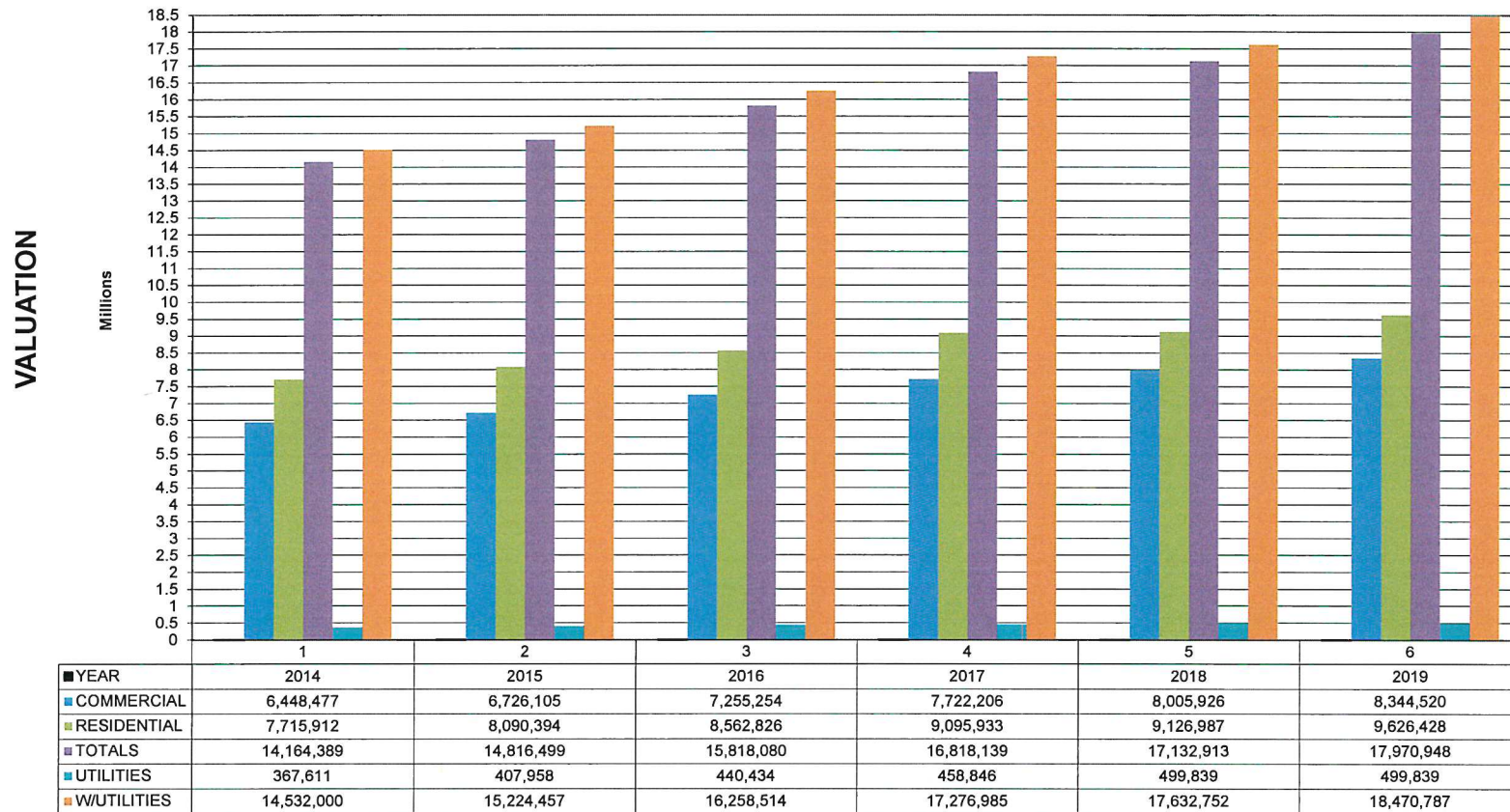
YEAR

COMMERCIAL

RESIDENTIAL

TOTAL

TAXABLE VALUE COMPARISON



■ YEAR
 ■ COMMERCIAL
 ■ RESIDENTIAL
 ■ TOTALS
 ■ UTILITIES
 ■ W/UTILITIES

TOTAL FOR ALL TIF DISTRICT - 2019						
TIF DISTRICT	2018	2019	CHANGE	2019 COMM	2018 RES	2019 TOTAL
ELKHORN	4,189,200	4,504,900	315,700	741,500	3,763,400	4,504,900
AGASSIZ	7,205,100	7,205,100	0	1,574,400	5,630,700	7,205,100
HIGHLAND PARK/CITY ESTATES	3,422,000	3,467,300	45,300	19,000	3,448,300	3,467,300
HIGHLAND PARK 2ND SUB	3,629,200	3,968,600	339,400	780,500	3,188,100	3,968,600
STONE RIDGE	4,582,400	4,673,000	90,600	9,100	4,663,900	4,673,000
SMITH'S SUB - 16TH ST SE	4,405,900	6,628,700	2,222,800	306,000	6,322,700	6,628,700
BRANUNAGEL 1ST ADDN	7,416,600	7,416,600	0	7,416,600	0	7,416,600
MAUVE ESTATES	1,089,073	2,483,773	1,394,700	2,483,773	0	2,483,773
TOTAL FOR ALL DISTRICTS	35,939,473	40,347,973	4,408,500	13,330,873	27,017,100	40,347,973
MINUS ORIGINALS		2,913,581				
TOTAL INCREMENT		37,434,392				

BREAKDOWN OF ORIGINAL VALUES	
ELKHORN	3,540
AGASSIZ	230,000
HIGHLAND PARK/CITY ESTATES	30,330
HIGHLAND PARK 2ND SUB	0
STONE RIDGE	0
SMITH'S SUB - 16TH ST SE	2,634,000
BRANUNAGEL 1ST ADDN	12,600
MAUVE ESTATES	3,111
TOTAL	2,913,581

ELKHORN SUB CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39050900001000	184,900	184,900	0
39050900002000	6,800	6,800	0
39050900003001	267,800	267,800	0
39050900005000	297,000	297,000	0
39050900006000	392,000	392,000	0
39050900007000	296,200	296,200	0
39050900008000	6,300	6,300	0
39050900009000	353,000	353,000	0
39050900010000	7,500	7,500	0
39050900011000	305,500	318,500	13,000
39050900012000	338,500	338,500	0
39050900013001	376,000	376,000	0
39050900015001	338,000	338,000	0
39050900017001	286,000	286,000	0
39050900018001	274,000	274,000	0
39050900020000	6,000	6,000	0
39050900021000	6,000	133,500	127,500
39050900022050	6,800	182,000	175,200
39050900023050	440,900	440,900	0
TOTALS	4,189,200	4,504,900	315,700

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

61,300
66,000

AGASSIZ SUB CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39010700001002	36,300	36,300	0
39010700001050	797,200	797,200	0
39010700001060	792,000	792,000	0
39010700002000	787,200	787,200	0
39010700003002	1,086,300	1,086,300	0
39010700003050	254,500	254,500	0
39010700003051	529,400	529,400	0
39010700003060	796,000	796,000	0
39010700004000	787,200	787,200	0
39010700005000	1,339,000	1,339,000	0
TOTALS	7,205,100	7,205,100	0

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

105,900
105,900

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39030000001000	244,100	244,100	0
39030000002001	206,200	209,000	2,800
39030000002002	206,200	209,000	2,800
39030000003000	188,100	191,900	3,800
39030000003001	188,100	191,900	3,800
39030000004001	263,300	267,100	3,800
39030000004002	211,500	215,300	3,800
39080000001001	220,500	225,100	4,600
39080000001050	0	0	0
39080000003000	339,700	349,400	9,700
39080000004000	8,600	11,500	2,900
39080000005000	195,200	198,600	3,400
39080000006000	371,500	375,400	3,900
39080000007000	260,800	260,800	0
39080000008000	7,500	7,500	0
39080000009001	289,500	289,500	0
39080000009050	221,200	221,200	0
TOTALS	3,422,000	3,467,300	45,300

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

48,900
49,500

HIGHLAND PARK 2ND SUB CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39080600001001	162,800	175,600	12,800
39080600001002	160,200	172,700	12,500
39080600001003	160,200	172,700	12,500
39080600001004	162,800	175,600	12,800
39080600002001	188,500	187,100	-1,400
39080600002002	188,500	187,100	-1,400
39080600003000	771,900	771,900	0
39080600004000	539,200	539,200	0
39080600005000	456,000	456,000	0
39080600006000	270,000	270,000	0
39080600007001	1,200	1,200	0
39080600009001	800	1,200	400
39080600016000	5,400	5,400	0
39080600017000	800	800	0
39080600018000	0	0	0
39080700001000	288,000	288,000	0
39080700002000	30,000	114,000	84,000
39080700003000	10,000	45,000	35,000
39080700004000	232,100	232,100	0
39080700005000	800	173,000	172,200
	3,629,200	3,968,600	339,400

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

53,300
58,100

STONERIDGE SUB CHANGES 2019

PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39191200001000	260,900	263,700	2,800
39191200002000	253,400	255,900	2,500
39191200003000	257,000	262,300	5,300
39191200004000	255,100	257,900	2,800
39191200005000	254,600	257,400	2,800
39191200006000	244,800	247,300	2,500
39191200007000	247,600	250,100	2,500
39191200008000	254,600	257,400	2,800
39191200009000	211,700	225,600	13,900
39191200010000	210,500	224,100	13,600
39191200011000	210,500	224,100	13,600
39191200012000	211,700	225,600	13,900
39191200013000	285,700	289,000	3,300
39191200014000	252,800	255,300	2,500
39191200015000	248,400	250,900	2,500
39191200016000	285,700	289,000	3,300
39191200017001	394,400	394,400	0
39191200019000	8,600	8,600	0
39191200020000	233,900	233,900	0
39191200021000	500	500	0
39191200022000	0	0	0
TOTALS	4,582,400	4,673,000	90,600

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

65,800
67,100

SMITH'S SUB - 16TH ST SE CHANGES 2019

PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39110400028000	121,000	144,000	23,000
39110400030000	235,700	235,700	0
39190000001000	251,000	251,000	0
39190000002000	4,100	4,100	0
39190000003000	189,700	189,700	0
39190000004000	4,100	4,100	0
39190000005000	4,100	4,100	0
39190000006000	170,200	170,200	0
39190000007000	25,500	25,500	0
39190000008000	198,900	198,900	0
39190000009000	185,000	185,000	0
39190000011001	180,000	180,000	0
39190000011003	5,700	5,700	0
39190000011004	237,900	237,900	0
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	225,900	225,900	0
39190000019001	216,200	256,200	40,000
39190000021000	173,000	173,000	0
39190000022000	4,800	4,800	0
39190000023000	4,800	4,800	0
39190000024000	16,800	114,300	97,500
39190000025000	254,300	254,300	0
39190000026000	110,000	110,000	0
39190000027000	165,000	165,000	0
39190000030000	508,000	508,000	0
39190000031000	0	0	0
39190000032000	0	0	0
39190000033000	0	0	0
39190000034000	0	0	0
39190000035000	0	0	0
39190000036000	0	0	0
39190000037000	0	0	0
39190000038000	0	0	0
39190000039000	0	0	0
39190000040000	0	0	0
39191300001001			168,700
39191300001002	17,200	185,900	168,700
39191300002001	17,200	185,900	168,700
39191300002002	17,200	185,900	168,700
39191300003001	17,200	185,900	168,700
39191300003002	17,200	185,900	168,700
39191300004001	17,200	185,900	168,700
39191300004002	17,200	185,900	168,700
39191300005001	17,200	185,900	168,700
39191300005002	17,200	185,900	168,700
39191300006001	17,200	185,900	168,700
39191300006002	17,200	185,900	168,700
39191400001000	6,800	6,800	0

SMITH'S SUB - 16TH ST SE CHANGES 2019			
39191400002000	800	800	0
39191500001000	173,600	183,400	9,800
39191500002000	171,700	180,100	8,400
39191500003000	171,700	180,100	8,400
39191500004000	173,600	184,900	11,300
39191500005000	800	800	0
39191500006000	800	800	0
39191500007000	800	800	0
39191500008000	800	800	0
39191500009000	800	800	0
39191500010000	800	800	0
39191500011000	800	800	0
39191500012000	800	800	0
39191500013000	800	800	0
39191500014000	800	800	0
39191500015000	800	800	0
39191500016000	800	800	0
TOTALS	4,405,900	6,628,700	2,222,800

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

25,700
57,600

BRAUNAGEL 1ST ADDN CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39020100001000	2,897,800	2,897,800	0
39020100002000	3,426,500	3,426,500	0
39020100003000	1,100	1,100	0
39020100004000	1,100	1,100	0
39020100005000	1,086,600	1,086,600	0
39020100006000	1,100	1,100	0
39020100007000	1,300	1,300	0
39020100008000	1,100	1,100	0
39020100009000	0	0	0
TOTALS	7,416,600	7,416,600	0

TOTAL TAXES LEVIED 2018
ESITMATED TAXES 2019

118,100
118,100

MAUVE ESTATES CHANGES 2019			
PARCEL NUMBER	2018 TOTAL	2019 TOTAL	CHANGE
39131000001000	1,087,300	2,482,000	1,394,700
39131000002000	1,773	1,773	0
39131000003000	0	0	0
39131000004000	0	0	0
TOTALS	1,089,073	2,483,773	1,394,700

TOTAL TAXES LEVIED 2018
ESTIMATED TAXES 2019

17,300
39,600

2019 TAX EXEMPT PROPERTY

Prop #	Owner	Address	CSZ
39-1105-00001-000, 39-11	Bethel Evangelical Church	1312 Walnut St E	Devils Lake ND 58301
39-0901-00002-000	Christ Free Lutheran Church	109 Shamrock Lane SE	Devils Lake ND 58301
39-0000-00431-000, 39-00	Church of God Seventh Day	607 5th St SE	Devils Lake ND 58301
39-0801-00017-001	Church of Latter Day Saints	121 20th St NE	Salt Lake City UT 84150-0022
39-0000-00231-000	Columbus Club & Bldg Assn	522 4th St NE	Devils Lake ND 58301
39-0000-00146-000, 39-27	Dakota Prairie Community Action	223 4th St NE	Devils Lake ND 58301
39-2702-00039-052	Emergency Ambulance	804 5th St SE	Devils Lake ND 58301
39-0000-00049-000	Episcopal Church	503 6th St NE	Devils Lake ND 58301
39-0000-00218-000, 39-00	Evangelical Good Samaritan Society	302 7th Ave NE	Devils Lake ND 58301
39-1504-00010-000, 39-15	Grand Lodge IOOF	1107 Walnut St E	Devils Lake ND 58301
39-0000-00267-000	Hope Center	313 3rd St NE	Devils Lake ND 58301
39-1105-00014-000	Kiddie Kampus	1312 Walnut St E	Devils Lake ND 58301
39-0000-00548-000	Lake Region Curling Assn	703 7th Ave SE	Devils Lake ND 58301
39-0000-01021-002, 39-01	Lake Region Developmental Disability	224 3rd St NW	Devils Lake ND 58301
39-1204-00001-000	Lake Region Lutheran Home	620 14th Ave NE	Devils Lake ND 58301
39-2735-00003-000	Mercy Hospital	1031 7th St NE	Devils Lake ND 58301
39-0000-00101-000	Methodist Church	601 5th St NE	Devils Lake ND 58301
39-2735-00034-001	Odd Fellows Home	1107 Walnut St E	Devils Lake ND 58301
39-1204-00002-000, 39-15	Our Savior's Lutheran Church	612 & 623 14th Ave NE	Devils Lake ND 58301
39-2727-00007-000	Peace Lutheran Church	1700 5th Ave NE	Devils Lake ND 58301
39-2735-00034-002	Prairie Links Limited Partnership	1124 2nd St NE	Devils Lake ND 58301
39-1903-00002-002	Progress Enterprises Inc	106 3rd Ave NW	Jamestown ND 58402
39-0000-00330-001	Progress Enterprises, Inc	124 6th Ave NE	Jamestown ND 58402
39-0000-00281-000	Sr Meals & Service	202 4th Ave NE	Devils Lake ND 58301
39-0000-00185-000, 39-00	St Joseph's Catholic Church	501 & 515 4th St NE	Devils Lake ND 58301
39-0000-00058-000, 39-00	St Olaf Lutheran Church	601 6th St NE	Devils Lake ND 58301
39-0000-00054-000	St Peters Lutheran Church	623 7th Ave NE	Devils Lake ND 58301
39-0000-00265-000	VFW Roy Netherly Post #756	314 3rd Ave NE	Devils Lake ND 58301
39-0000-00114-000	Westminister Presbyterian Church	501 5th St NE	Devils Lake ND 58301

2019 BLIND EXEMPTION

39-1306-00007-000	Carol Schmitt	200 14th Ave NE	Devils Lake ND 58301
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2019 HOMESTEAD CREDIT APPLICATIONS

<u>Parcel</u>	<u>Last</u>	<u>First</u>	<u>Address</u>	<u>Lot</u>	<u>Block</u>	<u>Sub</u>
39-0000-00764-000	Aabrekke	Gertrude	214 12th St NW	1-5	121	OT
39-1103-00002-000	Anderson	Dennis	1306 10th Ave SE	2	1	Kurtz Estates
39-0407-00024-000	Axtman	Elaine	1113 4th St NE	14	5	Dodge's 2nd
39-0000-00007-000	Bachmeier	Anna Mari	210 7th St NE	7 & 8	8	OT
39-1906-00031-000	Bachmeier	Mike	1110 11th Ave SE	5 & 6	3	Stromquist
39-0000-00653-000	Baker	Drucilla	218 14th St NW	7-10	93	OT
39-1904-00015-000	Barendt	Colleen	919 11th St SE	16	1	Stromquist 1st
39-1302-00006-000	Bokn	Jerome	815 3rd Ave NE	5 & 6	5	M & L 2nd
39-0000-00645-000	Borho	Robert	1308 2nd Ave NW	7	92	Lincoln
39-1803-00007-000	Breuckner	Susan	801 5th Ave NE	5	2	Ruger's Addn
39-1906-00044-000	Brown	Peter	1106 13th St SE	2	6	Stromquist 3rd
39-1104-00005-000	Craig	Vicki	1219 14th St SE	5	1	Kurtz Estates 1st
39-0000-00747-000	DePlazes	Bernie	124 13th St NW	11 & 12	119	OT
39-0000-00734-000	Dosch	Daniel	214 13th St NW	7 & 8	118	OT
39-0000-00746-000	Eickenbrock	Orlen	116 13th St NW	9 & 10	119	OT
39-1505-00120-000	Ehnert	Curtis	1016 1st St NE	7	10	Orr's Addn
39-0000-00796-000	Eisenzimmer	Virginia	302 11th St NW	1 & 2	137	OT
39-1805-00013-000	Elshaug	Ella	414 14th St NE	2	2	Rugers 3rd Addn
39-0000-00363-000	Eschbach	Mary	718 1st St NE	3 & 4	50	OT
39-2703-00015-000	Feil	Delores	1224 5th Ave SE #1			Centennial Condo
39-0000-00640-000	Feland	Laurie	115 6th St NE	24	91	OT
39-1912-00001-000	Gage	Judith	103 Granite St NE	1	1	Stone Ridge Estates
39-0000-00523-000	Garske	Vieno	515 6th St SE	19-21	66	OT
39-1302-00033-000	Germain	Yong	815 4th Ave NE	4 & 5	7	M & L 2nd Addn
39-1804-00050-000	Gordon	Steve	906 7th Ave NE	3 & 4	9	Ruger's 2nd Addn
39-0000-00973-000	Griffin	Johnda	108 4th St NW	6-8	189	OT
39-0000-00607-000	Hanson	Charlene	721 8th St SE	21-24	80	OT
39-0406-00009-000	Hanson	Marlene	1109 2nd St NE	9	3	Dodges 1st Addn
39-1907-00002-000	Hatten	Robert	207 15th Ave SE	2		Sunrise Acres
39-1804-00076-000	Helten	Margaret	1110 4th Ave NE	4-6	14	Ruger's 2nd Addn
39-0804-00041-000	Hendrickson	Charles	810 9th St NE	4	4	Home Inv Co Add
39-0506-00005-000	Henschel	Duane	309 14th St NE	6 & 7		Ertmans Sub
39-0702-00004-000	Hermanson	Magdalene	810 1st St NE	4		Greenleaf Addn
39-0000-00846-000	Hopkins	Russell	212 10th St NW	6 & 7	141	OT
39-0601-00064-000	Howen	Mary	338 12th Ave SE	18-21	8	Fairview Addn
39-0000-00343-000	Humble	Erna Jean	506 2nd St NE	9-11	46	OT
39-0000-00787-000	Iwen	James F	311 11th St NW	19-20	122	OT
39-1904-00019-000	Jacobson	Wayne	920 11th St SE	1	2	Stromquist 1st Addn
39-0804-00032-000	Jager	Edward	905 8th St NE	8	3	Home Investment
39-0101-00003-000	Janzen	Barbara	402 15th St SE	3		Assels Sub
39-1503-00016-000	Johnson	Frank	623 13th Ave NE	15	1	Odd Fellows 1st Addn
39-0407-00010-000	Johnson	Kari	1127 3rd St NE	14	4	Dodge's 2nd
39-2735-00032-000	Jones	Thomas	802 1st St NE	Tract in 35	154 64	
39-0000-00189-000	Klein	Gail	622 5th St NE	1-3	26	OT
39-1503-00026-000	Klindtworth	Wally	638 13th Ave NE	3	2	Odd Fellows 1st Addn
39-0407-00033-000	Kollman	Tamara	1115 5th St NE	12	6	Dodge's 2nd Add
39-1106-00001-000	Krantz	Gary	1204 5th Ave SE	Tract		Krantz Sub #3
39-0000-00547-000	Kuntz	Donald	724 6th St SE	1 & 2	69	OT
39-0301-00137-000	Kuntz	Jacob	908 4th St NE	7 & 8	10	C & K Addn

39-0000-00663-000	Lunak	William	316 14th St NW	7-9	94	OT
39-1803-00012-000	McLaurin	John	515 8th St NE	7 & 8	3	Rugers Addn
39-0301-00108-000	Mead	Marvin	819 4th St NE	19	7	C & K Addn
39-0000-00066-000	Mertens	Charles &	C/O 718 7th St NE	3 & 4	13	OT
39-0403-00006-000	Mertens	Gerald	1026 5th St NE	7	1	Dennis Kitsch Sub
39-0000-00214-000	Mikkelson	Donald &	716 4th St NE	5 & 6	30	OT
39-0000-00035-000	Miller	Doug	624 4th Ave NE	11 & 12	10	OT
39-0000-00303-000	Miller	Keith	716 3rd St NE	4-6	41	OT
39-1906-00002-001	Olson	Darcy	1109 10th Ave SE	2 & 3	1	Stromquist 3rd
39-1906-00017-000	Orness	Connie	1204 10th Ave SE	8	2	Stromquist 3rd
39-0407-00017-000	Peterson	Jacqueline	1106 5th St NE	6	5	Dodges 2nd Addn
39-0301-00027-000	Peterson	Janet	919 6th St NE	25	3	C & K Add
39-0502-00005-001	Rath	Ralph & E	1205 4th Ave SE	5	1	East Pitcher Park
39-0000-00641-000	Reed	Carol	119 6th St NE	E1/2 25 & 191		OT
39-1305-00005-000	Reiners	Barbara	1105 4th Ave NE	9 & 10	16	M & L 5th Addn
39-1505-00040-000	Robertson	Carol	916 3rd St NE	3	4	Orr's Addn
39-0000-00322-000	Roy	Rosalie	721 1st St NE	21-23	44	OT
39-1303-00021-000	Rude	Shirley	900 3rd Ave NE	19 & 20	9	M & L 3rd Addn
39-1804-00066-000	Ryan	Judy	906 5th Ave NE	3-4	11	Ruger's 2nd Addn
39-0000-00648-000	Sager	William	111 13th St NW	10	92	OT
39-0406-00001-000	Schuler	Beverly	122 3rd St NE	1 & 16	3 & 3	Dodge's 1st & 2nd
39-1505-00095-000	Shocker	Diane	915 1st St NE	10	7	Orr's Addn
39-1505-00022-000	Scott	Maureen	313 9th Ave NE	1-6	6	Orrs Addn
39-0407-00020-000	Solseth	Candy	1101 4th St NE	9	5	Dodges 2nd Addn
39-0000-00876-000	Strand	Harold	304 9th St NW	1 & 2	157	OT
39-1307-00006-000	Streifel	Donna	141 15th Ave NE	6		Melody Lane Sub
39-1505-00014-000	Svedberg	Arlo	901 3rd St NE	13	1	Orrs Addn
39-1904-00023-000	Swenson	Lois	906 11th St SE	5	2	Stromquist 1st Addn
39-0000-00787-000	Taylor	Janel E	311 11th St NW	19-20	122	OT
39-0601-00076-000	Thomas	Karen	1006 Fair St SE	28 & 29	9	Fairview Addn
39-0301-00026-000	Thomason	Steve	915 6th St NE	24	3	C & K Addn
39-1505-00129-000	Thoreson	Muriel	1021 Walnut St E	12	10	Orrs Addn
39-0000-00092-000	Togstad	Diane	513 7th Ave NE	1 & 2	17	OT
39-1505-00071-000	Vargas	Trinidad	1026 2nd St NE	4	6	Orr's Addn
39-2727-00009-001	Vetsch	Belinda	1510 5th Ave NE	N 50' tract		SE1/4 27 154 64
39-1505-00060-000	Wee	Rose Mary	1022 3rd St NE	2	5	Orrs Addn
39-0000-00355-000	Wentz	Bernadette	616 1st St NE	5 & 6	49	OT
39-0000-00335-000	Wentz	James	619 1st St NE	21 & 22	45	OT
39-0000-00902-000	Wentz	Larry	114 9th St NW	7 & 8	159	OT
39-0000-01030-000, 0	Wentz	Ralph	120 3rd St NW	10-12, 12A	195, Ref	OT
39-1906-00032-001	White	Jenny	1202 11th Ave SE	7 & 8	3	Stromquist 3rd
39-0000-00735-000	Williams	Patricia	218 13th St NW	9 & 10	118	OT
39-1804-00011-000	Wolf	Kevin	822 4th Ave NE	16 & 17	2	Ruger's 2nd Addn
39-0000-00804-000	Yali	Frank	307 10th St NW	20-22	137	OT

2019 DISABLED VETERAN (SPOUSE)

<u>Parcel</u>	<u>Last</u>	<u>First</u>	<u>Address</u>	<u>CSZ</u>	<u>Percent</u>	<u>Date</u>
39-0601-00025-000	Adahl	Allen	1011 Washington St SE	Devils Lake, ND 58301	100%	2017
39-1301-00044-000	Alexander	Larry	111 17th St NE	Devils Lake, ND 58301	80%	2017
39-0804-00050-000	Anderson	Scotty	905 9th St NE	Devils Lake, ND 58301	70%	
39-0000-00806-000	Bartram	Gerald	204 11th St NW	Devils Lake, ND 58301	50%	
39-0407-00007-000	Batton	Colleen (spouse)	1106 4th St NE	Devils Lake, ND 58301	100%	
39-1803-00053-000	Dewald	Eric	724 7th Ave NE	Devils Lake, ND 58301	60%	
39-1303-00030-001	Fischer	Annette (spouse)	908 2nd Ave NE	Devils Lake, ND 58301	80%	2018
39-0601-00067-002	Fischer	Edward	335 12th Ave SE	Devils Lake, ND 58301	70%	2018
39-1302-00006-000	Fischer	Emery	1042 5th St NE	Devils Lake, ND 58301	80%	
39-0303-00011-000	Ginther	Richard	311 9th Ave SE	Devils Lake, ND 58301	100%	2018
39-1502-00003-001	Halle	Kyle	1312 Cherry Pl	Devils Lake, ND 58301	60%	2019
39-0407-00047-000	Hawkins	Lance	1111 6th St NE	Devils Lake, ND 58301	50%	2017
39-0805-00011-000	Jaeger	Trudi (spouse)	300 8th Ave SE	Devils Lake, ND 58301	100%	2019
39-0300-00001-000	Kalash	Sharon (spouse)	2106 Lincoln Ave NE	Devils Lake, ND 58301	100%	
39-1907-00004-000	Lankowicz	Andrew	311 15th Ave SE	Devils Lake, ND 58301	80%	2019
39-1906-00021-000	Madson	David	1205 11th Ave SE	Devils Lake, ND 58301	70%	2017
39-0000-00242-000	MacDonald	Mark	1013 1st St NE	Devils Lake, ND 58301	50%	2016
39-0301-00047-000	Mcgath	Gregery	1037 6th St NE	Devils Lake, ND 58301	80%	2018
39-1805-00013-000	Matthews	Lyle	420 Dickinson Dr	Devils Lake, ND 58301	70%	2018
39-1901-00007-000	Moser	Dale	409 14th St NE	Devils Lake, ND 58301	100%	2016
39-0303-00014-000	Perry	Rodney	219 9th Ave SE	Devils Lake, ND 58301	70%	2016
39-0103-00008-013	Pesek	Louise (spouse)	1312 Village Green Ct NE	Devils Lake, ND 58301	90%	
39-0403-00015-000	Roed	William	1504 Sweetwater Dr NE	Devils Lake, ND 58301	100%	
39-0000-00091-000	Schuler	Helen (spouse)	721 5th St NE	Devils Lake, ND 58301	100%	2019
39-1806-00064-002	Vincent	Sheldon	606 10th St NW	Devils Lake, ND 58301	80%	
39-1904-00020-001	Volk	Clement	912 11st St SE	Devils Lake, ND 58301	100%	
39-0407-00008-000	Volk	Jacob	1104 4th St NE	Devils Lake, ND 58301	100%	
39-0000-00738-000	Weinmann	Ronald	1207 2nd Ave NW	Devils Lake, ND 58301	100%	2019
39-0801-00005-000	Whitson	Harold	103 20th St NE	Devils Lake, ND 58301	50%	
39-0804-00054-000	Wren	James	921 9th St NE	Devils Lake, ND 58301	80%	
39-0301-00094-000	Wren	Ronald	910 5th St NE	Devils Lake, ND 58301	100%	2018