

City of Devils Lake
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Devils Lake, ND 58301
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www.dvlnd.com



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

Date: April 7, 2020

To: President Johnson and City Board of Equalization

From: Gary Martinson, City Assessor *gm*

RE: 2020 Annual Equalization Meeting

The attached materials are for the 2020 City Board of Equalization meeting scheduled for 12:00 noon on Tuesday, April 14. The Equalization meeting will be a tele-conference meeting with the public and board members joining the meeting by phone or computer. See attached email with information on connecting with the meeting.

The first five pages of the attachments following the copy of the email 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 2020 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 2020 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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Gary Martinson

Subject: BOARD OF EQUALIZATION
Location: <https://global.gotomeeting.com/join/727335453>

Start: Tue 4/14/2020 12:00 PM
End: Tue 4/14/2020 1:00 PM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: Terry Johnston
Required Attendees: Dick Johnson; Dale Robbins (Dale.Robbins@midco.com); Jack Volk; Shane Hamre; Rob Hach
Optional Attendees: Michael Grafsgaard; Gary Martinson; Mark Lange; Helen Carlson; Tom Traynor (tomtraynor@traynorlaw.com)

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/727335453>

You can also dial in using your phone.
(For supported devices, tap a one-touch number below to join instantly.)

United States (Toll Free): 1 866 899 4679
- One-touch: <tel:+18668994679,,727335453#>

United States: +1 (646) 749-3117
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Access Code: 727-335-453

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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:

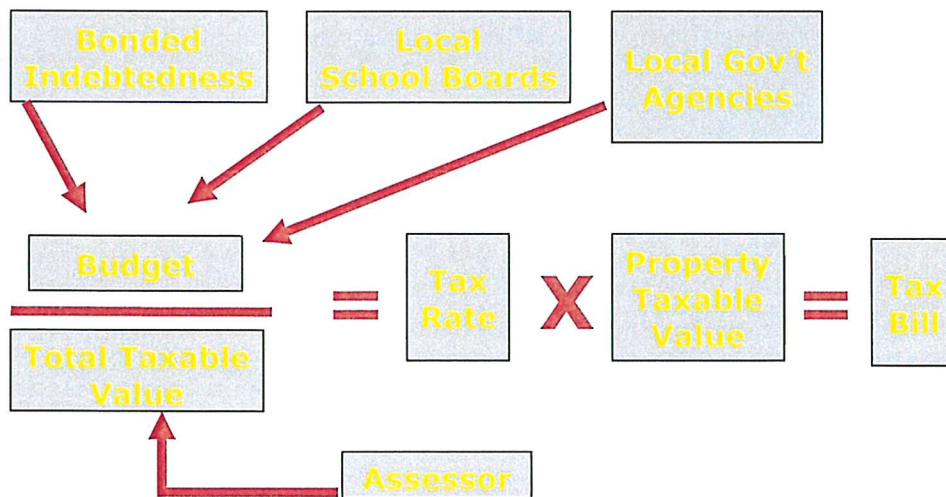
$$\text{Assessor's Value} \times \text{Assm't Ratio} \times \text{Assm't Factor} \times \text{Mill Levy} = \text{Gross Tax}$$

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 2019 was 320.17 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	

2019 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 - 2008-2019					
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	89.9	350.42
2015	93.71	104.49	43.92	94.85	336.97
2016	87.4	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
2019	89.36	89.01	45.34	96.46	320.17

Major North Dakota City Comparison

POPULATION / TAXABLE VALUE COMPARISON

CITY	POPULATION	2019 TAXABLE VALUE
Fargo (School District #1)	124,844	\$594,010,112
Bismarck	72,417	\$393,005,243
Grand Forks	56,948	\$221,320,080
Minot	47,370	\$211,078,110
West Fargo	39,064	\$173,565,972
Williston	33,000	\$140,070,882
Dickinson	25,000	\$118,942,471
Mandan	22,519	\$96,220,609
Jamestown	15,226	\$46,206,841
Wahpeton	7,792	\$18,816,775
Devils Lake	7,500	\$19,870,329
Valley City	6,380	\$18,751,063

MILL LEVY / PROPERTY TAX COMPARISON

CITY	2019 Total Mill Levy	2019 City Levy	Est Tax \$125,000 Residential	Effective Tax Rate Residential	Est Tax \$125,000 Commercial	Effective Tax Rate Commercial
Williston	199.72	36.00	\$1,123	0.9%	\$1,248	1.0%
Dickinson	244.63	60.18	\$1,307	1.1%	\$1,452	1.2%
Bismarck	236.59	58.88	\$1,264	1.0%	\$1,404	1.1%
Mandan	265.49	63.54	\$1,493	1.2%	\$1,659	1.3%
Minot	337.70	121.87	\$1,805	1.44%	\$2,005	1.60%
West Fargo	300.09	77.98	\$1,603	1.28%	\$1,781	1.43%
Fargo (School Dist #1)	292.44	53.00	\$1,563	1.25%	\$1,736	1.39%
Valley City	317.76	76.85	\$1,698	1.43%	\$1,887	1.589%
Jamestown	328.11	97.56	\$1,753	1.40%	\$1,948	1.56%
Devils Lake	320.17	89.36	\$1,711	1.4%	\$1,901	1.5%
Grand Forks	320.87	98.67	\$1,715	1.37%	\$1,905	1.52%
Wahpeton	365.61	95.33	\$2,056	1.6%	\$2,285	1.8%



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

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 within the first 15 days in April and in a city within the first 15 days 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 within the first 15 days 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 within the first fifteen days of 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]

The state board of equalization meets annually on the first Tuesday in July 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

(Revised December 2019)

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Devils Lake Changes 2020 - True and Full Value

PARCEL NUMBER	2020	2019	CHANGE
3900000008000	129,000	93,000	36,000
39000000011001	16,900	140,500	-123,600
39000000038000	124,200	113,000	11,200
39000000080000	132,000	120,500	11,500
39000000367000	127,600	20,000	107,600
39000000523000	95,000	13,900	81,100
39000000579001	3,177,000	3,399,100	-222,100
39000000607000	157,500	146,000	11,500
39000000646000	147,000	134,000	13,000
39000000684000	177,200	159,300	17,900
39000000768000	38,000	26,600	11,400
39000000795005	658,600	424,300	234,300
39000000907000	76,600	32,000	44,600
39000001023017	539,400	499,400	40,000
39010300008010	164,800	182,000	-17,200
39010500004000	179,500	163,400	16,100
39030100016000	160,000	174,100	-14,100
39030100081001	172,000	160,000	12,000
39030100132000	135,000	89,600	45,400
39030100134000	176,000	165,000	11,000
39030100139000	124,000	113,100	10,900
39030400001001	392,000	326,600	65,400
39040300010000	189,400	172,200	17,200
39040300012000	233,000	216,400	16,600
39040300035000	229,500	209,000	20,500
39040400010001	194,400	178,400	16,000
39040400054000	62,500	0	62,500
39040500003000	285,600	272,000	13,600
39040500004003	282,000	269,500	12,500
39040500004008	213,500	203,500	10,000
39040700015001	114,200	104,000	10,200
39040700031000	200,500	182,700	17,800
39050300009001	186,800	173,000	13,800
39050400002050	243,000	228,300	14,700
39050400003052	405,400	376,600	28,800
39050500004000	537,400	494,900	42,500
39050500006001	194,000	178,100	15,900
39050500009001	504,000	480,000	24,000
39050500009030	392,500	378,000	14,500
39050500045000	1,080,600	1,021,200	59,400
39050800011001	915,000	883,000	32,000

Devils Lake Changes 2020 - True and Full Value

PARCEL NUMBER	2020	2019	CHANGE
39050900018001	287,700	274,000	13,700
39050900021000	144,000	133,500	10,500
39050900022051	185,600	91,000	94,600
39050900022052	186,600	91,000	95,600
39051000002000	8,210,900	8,149,200	61,700
39060100044000	181,000	170,100	10,900
39060100045000	154,000	143,500	10,500
39060100063000	203,000	188,000	15,000
39070100001000	249,000	236,900	12,100
39070400001000	559,000	532,500	26,500
39070400002000	610,400	581,700	28,700
39080000007000	273,900	260,800	13,100
39080000008000	313,100	7,500	305,600
39080200005000	236,000	217,400	18,600
39080200009000	214,000	194,700	19,300
39080200021000	231,000	210,100	20,900
39080300004000	184,000	167,400	16,600
39080300011000	227,000	211,000	16,000
39080300016000	220,000	200,200	19,800
39080500003000	188,000	175,000	13,000
39080500004000	212,000	198,500	13,500
39080600007001	243,000	1,200	241,800
39080700001000	316,500	288,000	28,500
39080700002000	257,000	114,000	143,000
39080700003000	263,000	45,000	218,000
39080700004000	276,000	232,100	43,900
39110100005002	504,000	480,000	24,000
39110100012001	982,800	936,000	46,800
39110100017000	242,250	230,750	11,500
39110400007001	163,500	149,000	14,500
39110400030000	247,500	235,700	11,800
39110400032000	221,200	276,500	-55,300
39110400033000	258,700	323,400	-64,700
39110400034000	258,700	323,400	-64,700
39110400035000	269,280	336,600	-67,320
39120200004000	215,000	205,000	10,000
39120200005000	992,100	771,300	220,800
39120300002001	510,200	311,900	198,300
39130100003000	126,000	99,500	26,500
39130100030000	126,100	84,600	41,500
39130200025000	43,000	32,600	10,400

Devils Lake Changes 2020 - True and Full Value

PARCEL NUMBER	2020	2019	CHANGE
39130200029000	110,100	72,300	37,800
39130400002001	683,300	828,600	-145,300
39130500032000	136,000	111,200	24,800
39130600003000	112,000	102,000	10,000
39131000001000	2,605,700	2,482,000	123,700
39150300004000	188,500	171,900	16,600
39150300036000	162,500	150,500	12,000
39150300050000	144,800	131,700	13,100
39150500070000	123,500	112,500	11,000
39150500098000	97,000	77,500	19,500
39150500104000	35,000	23,600	11,400
39160200005000	155,000	173,600	-18,600
39173000009000	391,800	232,500	159,300
39173100001000	180,500	167,500	13,000
39173100002001	757,700	701,700	56,000
39180400058000	113,000	82,800	30,200
39180400060000	75,000	50,000	25,000
39180400077000	171,000	158,000	13,000
39180600038000	58,000	41,700	16,300
39180600048000	169,900	130,500	39,400
39180600096000	180,400	111,000	69,400
39180600109000	239,000	147,000	92,000
39190000011001	200,000	187,000	13,000
39190000024000	125,000	114,300	10,700
39190200002001	187,000	172,000	15,000
39190300014000	328,800	275,400	53,400
39190300017000	241,800	231,000	10,800
39190300029000	172,200	161,000	11,200
39190400012000	78,000	114,100	-36,100
39191100004000	422,000	407,000	15,000
39191200014000	265,400	255,300	10,100
39230100009000	4,955,100	4,940,000	15,100
39230300007001	809,600	766,000	43,600
39230400007000	145,000	162,000	-17,000
39230400009000	225,000	154,000	71,000
39270200009003	1,395,200	1,293,000	102,200
39270200039055	206,000	196,000	10,000
39270300002002	1,357,400	1,550,400	-193,000
39270300011000	393,800	375,100	18,700
39270500004000	184,900	171,200	13,700
39270500010001	329,700	223,700	106,000

Devils Lake Changes 2020 - True and Full Value

PARCEL NUMBER	2020	2019	CHANGE
39272900002051	337,100	252,100	85,000
39272900002053	278,500	263,500	15,000
39272900002054	270,700	255,700	15,000
39273500004000	7,163,700	6,963,700	200,000

2019 SALES RATIO MEDIAN COMMERCIAL PROPERTY 91.7%
NO MARKET ADJUSTMENT REQUIRED FOR 2020

2019 SALES RATIO MEDIAN RESIDENTIAL PROPERTY 89.3%
MARKET ADJUSTMENT APPROXIMATELY 5% REQUIRED FOR 2020

2020 VALUE TOTALS

	RESIDENTIAL	COMMERCIAL	TOTALS
WITH TIF	252,262,540	182,017,720	434,280,260
TIF	26,832,640	13,201,519	40,034,159
WITHOUT TIF	225,429,900	168,816,201	394,246,101

CITY OF DEVILS LAKE

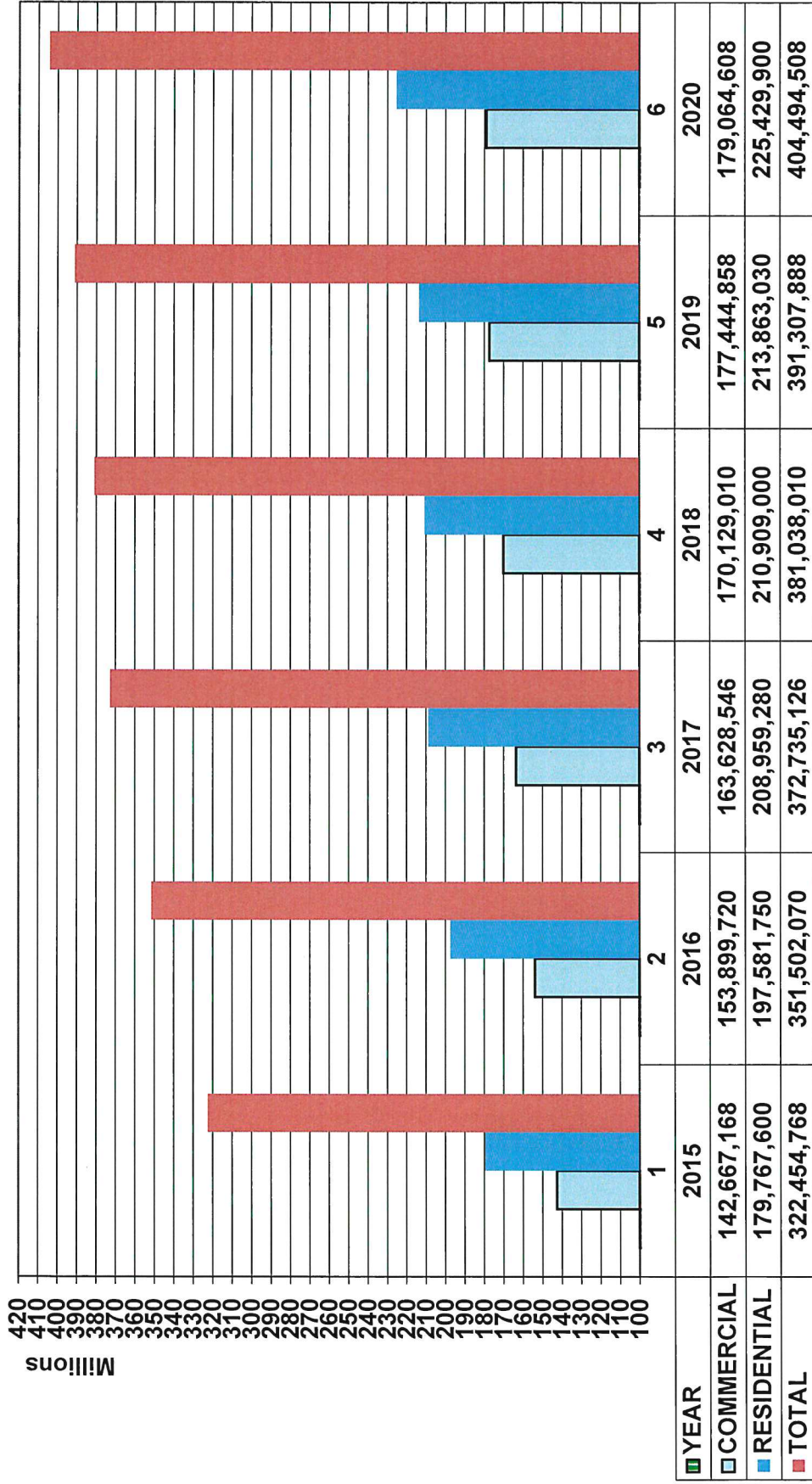
COMPARISON OF TRUE AND FULL VALUATION				
YEAR	COMMERCIAL**	RESIDENTIAL	TOTAL	% CHANGE
2001	90,099,775	87,579,036	177,678,811	
2002	90,998,341	90,852,564	181,850,905	2.3%
2003	89,814,475	93,631,608	183,446,083	0.9%
2004	91,699,239	98,070,400	189,769,639	3.4%
2005	92,856,939	103,259,282	196,116,221	3.3%
2006	93,499,193	108,995,800	202,494,993	3.3%
2007	97,810,676	118,777,680	216,612,782	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	322,454,768	4.8%
2016	153,899,720	197,581,750	351,502,070	9.0%
2017	163,628,546	208,959,280	372,735,126	6.0%
2018	170,129,010	210,909,000	381,038,010	2.2%
2019	177,444,858	213,863,030	391,307,888	2.7%
2020	179,064,608	225,429,900	404,494,508	3.4%

**Include utilities

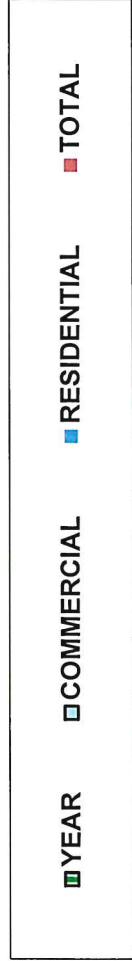
COMPARISON OF TAXABLE VALUATION					
YEAR	COMMERCIAL	RESIDENTIAL	TOTALS	UTILITIES	W/UTILITIES
2001	4,504,989	3,941,473	8,446,462	252,134	8,698,596
2002	4,300,990	4,088,778	8,390,426	248,270	8,638,696
2003	4,318,102	4,102,527	8,420,629	270,112	8,690,741
2004	4,277,648	4,413,593	8,691,241	307,315	8,998,556
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	4,662,924	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	312,748	12,999,954
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	8,359,254	9,248,891	17,608,145	512,420	18,120,565
*2020	8,440,810	10,144,345	18,585,155	512,420	19,097,575

*Estimated valuation before Equalization, with last year's utilities
Starting in 2003, values do not include Increment Districts

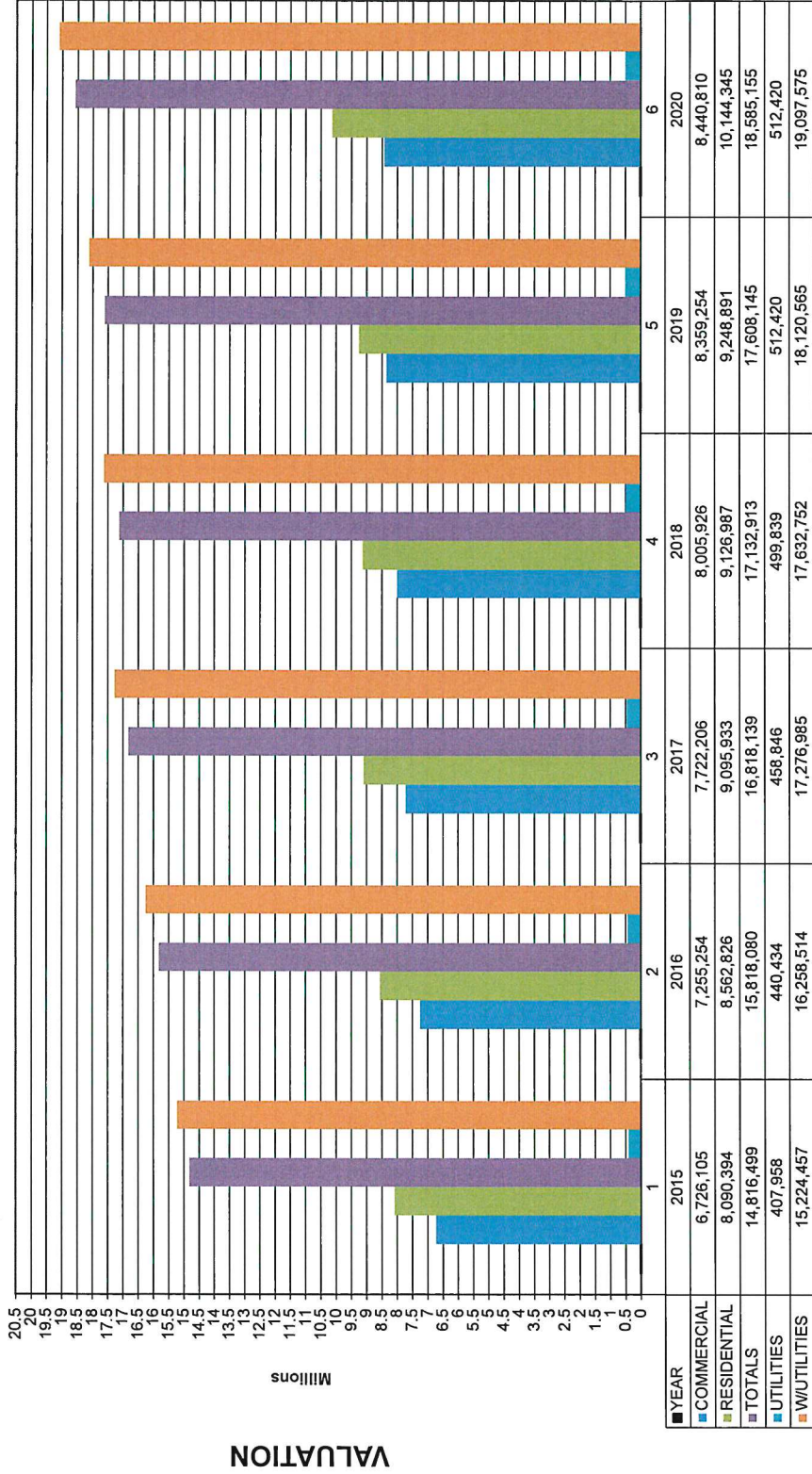
TRUE & FULL VALUATION COMPARISON



YEAR



TAXABLE VALUE COMPARISON



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

TOTAL FOR ALL TIF DISTRICTS - 2020

TIF DISTRICT	2019	2020	CHANGE	2019 COMM	2019 RES	2019 TOTAL	2020 COMM	2020 RES	2020 TOTAL
ELKHORN	4,504,900	4,893,100	388,200	741,500	3,763,400	4,504,900	756,500	4,136,600	4,893,100
AGASSIZ	7,205,100	7,486,800	281,700	1,574,400	5,630,700	7,205,100	1,574,400	5,912,400	7,486,800
HIGHLAND PARK/CITY ESTATES	3,467,300	3,946,100	478,800	19,000	3,448,300	3,467,300	12,100	3,934,000	3,946,100
HIGHLAND PARK 2ND SUB	3,968,600	4,769,900	801,300	780,500	3,188,100	3,968,600	780,000	3,989,900	4,769,900
STONE RIDGE	4,673,000	4,829,740	156,740	9,100	4,663,900	4,673,000	10,100	4,819,640	4,829,740
SMITH'S SUB 16TH ST SE	6,628,700	6,997,400	368,700	306,000	6,322,700	6,628,700	323,300	6,674,100	6,997,400
BRAUNAGEL 1 ST ADDTION	7,416,600	7,417,100	500	7,416,600	0	7,416,600	7,417,100	0	7,417,100
MAUVE ESTATES	2,483,773	2,607,600	123,827	2,483,773	0	2,483,773	2,607,600	0	2,607,600
TOTAL FOR ALL DISTRICTS	40,347,973	42,947,740	2,599,767	13,330,873	27,017,100	40,347,973	13,481,100	29,466,640	42,947,740
MINUS ORIGINALS		2,913,581							
TOTAL INCREMENT		40,034,159							

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
BRAUNAGEL 1 ST ADDTION	12,600
MAUVE ESTATES	3,111
TOTAL	2,913,581

ELKHORN SUB CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39050900001000	184,900	194,200	9,300
39050900002000	6,800	7,100	300
39050900003001	267,800	281,100	13,300
39050900005000	297,000	311,900	14,900
39050900006000	392,000	411,600	19,600
39050900007000	296,200	311,000	14,800
39050900008000	6,300	6,600	300
39050900009000	353,000	370,700	17,700
39050900010000	7,500	7,900	400
39050900011000	318,500	334,400	15,900
39050900012000	338,500	355,400	16,900
39050900013001	376,000	394,900	18,900
39050900015001	338,000	354,900	16,900
39050900017001	286,000	300,300	14,300
39050900018001	274,000	287,700	13,700
39050900020000	6,000	6,300	300
39050900021000	133,500	144,000	10,500
39050900022051	91,000	185,600	94,600
39050900022052	91,000	186,600	95,600
39050900023050	440,900	440,900	0
TOTALS	4,504,900	4,893,100	388,200

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

66,000
71,500

AGASSIZ SUB CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39010700001002	36,300	38,100	1,800
39010700001050	797,200	837,100	39,900
39010700001060	792,000	831,600	39,600
39010700002000	787,200	787,200	0
39010700003002	1,086,300	1,140,700	54,400
39010700003050	254,500	267,300	12,800
39010700003051	529,400	555,900	26,500
39010700003060	796,000	835,800	39,800
39010700004000	787,200	787,200	0
39010700005000	1,339,000	1,405,900	66,900
TOTALS	7,205,100	7,486,800	281,700

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

105,900
110,029

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39030000001000	244,100	256,300	12,200
39030000002001	209,000	219,500	10,500
39030000002002	209,000	219,500	10,500
39030000003000	191,900	201,500	9,600
39030000003001	191,900	201,500	9,600
39030000004001	267,100	280,500	13,400
39030000004002	215,300	226,100	10,800
39080000001001	225,100	236,300	11,200
39080000001050	0	0	0
39080000003000	349,400	366,900	17,500
39080000004000	11,500	12,100	600
39080000005000	198,600	208,500	9,900
39080000006000	375,400	394,200	18,800
39080000007000	260,800	273,900	13,100
39080000008000	7,500	313,100	305,600
39080000009001	289,500	303,900	14,400
39080000009050	221,200	232,300	11,100
TOTALS	3,467,300	3,946,100	478,800

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

49,500
56,700

HIGHLAND PARK 2ND SUB CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39080600001001	175,600	184,400	8,800
39080600001002	172,700	181,300	8,600
39080600001003	172,700	181,300	8,600
39080600001004	175,600	184,400	8,800
39080600002001	187,100	196,400	9,300
39080600002002	187,100	196,400	9,300
39080600003000	771,900	771,900	0
39080600004000	539,200	566,100	26,900
39080600005000	456,000	478,900	22,900
39080600006000	270,000	283,500	13,500
39080600007001	1,200	243,000	241,800
39080600009001	1,200	1,300	100
39080600016000	5,400	5,700	300
39080600017000	800	1,100	300
39080600018000	0	0	0
39080700001000	288,000	316,500	28,500
39080700002000	114,000	257,000	143,000
39080700003000	45,000	263,000	218,000
39080700004000	232,100	276,000	43,900
39080700005000	173,000	181,700	8,700
	3,968,600	4,769,900	801,300

TOTAL TAXES LEVIED 2019

58,100

ESTIMATED TAXES 2020

69,700

STONERIDGE SUB CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39191200001000	263,700	264,300	600
39191200002000	255,900	259,500	3,600
39191200003000	262,300	262,800	500
39191200004000	257,900	265,400	7,500
39191200005000	257,400	259,500	2,100
39191200006000	247,300	259,700	12,400
39191200007000	250,100	262,600	12,500
39191200008000	257,400	258,000	600
39191200009000	225,600	236,900	11,300
39191200010000	224,100	235,300	11,200
39191200011000	224,100	235,300	11,200
39191200012000	225,600	236,900	11,300
39191200013000	289,000	297,440	8,440
39191200014000	255,300	265,400	10,100
39191200015000	250,900	263,400	12,500
39191200016000	289,000	297,400	8,400
39191200017001	394,400	414,200	19,800
39191200019000	8,600	9,000	400
39191200020000	233,900	245,600	11,700
39191200021000	500	1,100	600
39191200022000	0	0	0
TOTALS	4,673,000	4,829,740	156,740

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

67,100
69,400

SMITH'S SUB - 16TH ST SE CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39110400028000	144,000	151,200	7,200
39110400030000	235,700	247,500	11,800
39190000001000	251,000	263,600	12,600
39190000002000	4,100	4,300	200
39190000003000	189,700	199,200	9,500
39190000004000	4,100	4,300	200
39190000005000	4,100	4,300	200
39190000006000	170,200	184,000	13,800
39190000007000	25,500	25,500	0
39190000008000	198,900	208,900	10,000
39190000009000	185,000	207,900	22,900
39190000011001	180,000	200,000	20,000
39190000011003	5,700	6,000	300
39190000011004	237,900	249,800	11,900
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	225,900	237,200	11,300
39190000019001	256,200	269,100	12,900
39190000021000	173,000	181,700	8,700
39190000022000	4,800	5,000	200
39190000023000	4,800	5,000	200
39190000024000	114,300	125,000	10,700
39190000025000	254,300	267,100	12,800
39190000026000	110,000	115,500	5,500
39190000027000	165,000	173,300	8,300
39190000030000	508,000	533,400	25,400
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	185,900	195,200	9,300
39191300001002	185,900	195,200	9,300
39191300002001	185,900	195,200	9,300
39191300002002	185,900	195,200	9,300
39191300003001	185,900	195,200	9,300
39191300003002	185,900	195,200	9,300
39191300004001	185,900	195,200	9,300
39191300004002	185,900	195,200	9,300
39191300005001	185,900	195,200	9,300
39191300005002	185,900	195,200	9,300
39191300006001	185,900	195,200	9,300
39191300006002	185,900	195,200	9,300
39191400001000	6,800	7,100	300

SMITH'S SUB - 16TH ST SE CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39191400002000	800	1,100	300
39191500001000	183,400	192,500	9,100
39191500002000	180,100	189,100	9,000
39191500003000	180,100	189,100	9,000
39191500004000	184,900	194,100	9,200
39191500005000	800	1,100	300
39191500006000	800	1,100	300
39191500007000	800	1,100	300
39191500008000	800	1,100	300
39191500009000	800	1,100	300
39191500010000	800	1,100	300
39191500011000	800	1,100	300
39191500012000	800	1,100	300
39191500013000	800	1,100	300
39191500014000	800	1,100	300
39191500015000	800	1,100	300
39191500016000	800	1,100	300
TOTALS	6,628,700	6,997,400	368,700

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

57,600
62,800

BRAUNAGEL 1ST ADDN CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39020100001000	2,897,800	2,897,800	0
39020100002000	3,426,500	3,426,500	0
39020100003000	1,100	1,200	100
39020100004000	1,100	1,200	100
39020100005000	1,086,600	1,086,600	0
39020100006000	1,100	1,200	100
39020100007000	1,300	1,400	100
39020100008000	1,100	1,200	100
39020100009000	0	0	0
TOTALS	7,416,600	7,417,100	500

TOTAL TAXES LEVIED 2019
ESITMATED TAXES 2020

118,300
118,300

MAUVE ESTATES CHANGES 2020			
PARCEL NUMBER	2019 TOTAL	2020 TOTAL	CHANGE
39131000001000	2,482,000	2,605,700	123,700
39131000002000	1,773	1,900	127
39131000003000	0	0	0
39131000004000	0	0	0
TOTALS	2,483,773	2,607,600	123,827

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

39,600
41,600

2020 DISABLED VETERAN (SPOUSE)

Parcel	Last	First	Address	CSZ
39-0601-00025-000	Adahl	Allen	1011 Washington St SE	Devils Lake, ND 58301
39-1301-00044-000	Alexander	Larry	111 17th St NE	Devils Lake, ND 58301
39-0804-00050-000	Anderson	Scotty	905 9th St NE	Devils Lake, ND 58301
39-0407-00007-000	Batton	Colleen (spouse)	1106 4th St NE	Devils Lake, ND 58301
39-1803-00053-000	Dewald	Eric	724 7th Ave NE	Devils Lake, ND 58301
39-1303-00030-001	Fischer	Annette (spouse)	908 2nd Ave NE	Devils Lake, ND 58301
39-0601-00067-002	Fischer	Edward	335 12th Ave SE	Devils Lake, ND 58301
39-1302-00006-000	Fischer	Emery	1042 5th St NE	Devils Lake, ND 58301
39-0303-00011-000	Ginther	Richard	311 9th Ave SE	Devils Lake, ND 58301
39-1502-00003-001	Halle	Kyle	1312 Cherry Pl	Devils Lake, ND 58301
39-0407-00047-000	Hawkins	Lance	1111 6th St NE	Devils Lake, ND 58301
39-0805-00011-000	Jaeger	Trudi (spouse)	300 8th Ave SE	Devils Lake, ND 58301
39-0300-00001-000	Kalash	Sharon (spouse)	2106 Lincoln Ave NE	Devils Lake, ND 58301
39-1907-00004-000	Lankowicz	Andrew	311 15th Ave SE	Devils Lake, ND 58301
39-1906-00021-000	Madson	David	1205 11th Ave SE	Devils Lake, ND 58301
39-0000-00242-000	MacDonald	Mark	1013 1st St NE	Devils Lake, ND 58301
39-0301-00047-000	McGath	Gregery	1037 6th St NE	Devils Lake, ND 58301
39-1805-00013-000	Matthews	Lyle	420 Dickinson Dr	Devils Lake, ND 58301
39-1901-00007-000	Moser	Dale	409 14th St NE	Devils Lake, ND 58301
39-0301-00054-002	Olenberger	Ailsa (spouse)	1014 6th St NE	Devils Lake, ND 58301
39-0303-00014-000	Perry	Rodney	219 9th Ave SE	Devils Lake, ND 58301
39-0103-00008-013	Pesek	Louise (spouse)	1312 Village Green Ct NE	Devils Lake, ND 58301
39-0403-00015-000	Roed	William	1504 Sweetwater Dr NE	Devils Lake, ND 58301
39-0000-00091-000	Schuler	Helen (spouse)	721 5th St NE	Devils Lake, ND 58301
39-1806-00064-002	Vincent	Sheldon	606 10th St NW	Devils Lake, ND 58301
39-1904-00020-001	Volk	Clement	912 11st St SE	Devils Lake, ND 58301
39-0407-00008-000	Volk	Jacob	1104 4th St NE	Devils Lake, ND 58301
39-0000-00738-000	Weinmann	Ronald	1207 2nd Ave NW	Devils Lake, ND 58301
39-0801-00005-000	Whitson	Harold	103 20th St NE	Devils Lake, ND 58301
39-0804-00054-000	Wren	James	921 9th St NE	Devils Lake, ND 58301
39-0301-00094-000	Wren	Ronald	910 5th St NE	Devils Lake, ND 58301

2020 TAX EXEMPT PROPERTY

Prop #	Owner	Address	CSZ
39-1105-00001-000, 39-1105-00002-000, 39-1105-00003-000, 39-1105-00014-000	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, 39-0000-00432-000, 39-0000-00433-000	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, 39-2734-00028-000	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, 39-0000-00226-000, 39-0000-00230-000, 39-0000-00220-000, 39-0000-00227-000	Lake Region Lutheran Home dba Eventide Heartland	302 7th Ave NE	Devils Lake ND 58301
39-1504-00010-000, 39-1504-00011-000	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, 39-0803-00013-000, 39-1804-00069-000, 39-1909-00008-000	Lake Region Developmental Disability Corp	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, 39-1503-00037-000	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, 39-0000-00188-000	St Joseph's Catholic Church	501 & 515 4th St NE	Devils Lake ND 58301
39-0000-00058-000, 39-0000-00059-000, 39-0000-00060-000	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

2020 BLIND EXEMPTION

Prop #	Owner	Address	CSZ
39-1306-00007-000	Carol Schmitt	200 14th Ave NE	Devils Lake ND 58301

2020 HOMESTEAD CREDIT APPLICATIONS

Parcel	Last	First	Address	CSZ
39-0000-00764-000	Aabrekke	Gertrude	214 12th St NW	Devils Lake ND 58301
39-0000-00007-000	Bachmeier	Anna Marie	210 7th St NE	Devils Lake ND 58301
39-1906-00031-000	Bachmeier	Doris	1110 11th Ave SE	Devils Lake ND 58301
39-0000-00653-000	Baker	Drucilla	218 14th St NW	Devils Lake ND 58301
39-1904-00015-000	Barendt	Colleen	919 11th St SE	Devils Lake ND 58301
39-1302-00006-000	Bokn	Delores	815 3rd Ave NE	Devils Lake ND 58301
39-0000-00645-000	Borho	Robert	1308 2nd Ave NW	Devils Lake ND 58301
39-1803-00007-000	Brueckner	Susan	801 5th Ave NE	Devils Lake ND 58301
39-1906-00044-000	Brown	Peter	1106 13th St SE	Devils Lake ND 58301
39-2304-00002-000	Chandler	Debbie	1317 Janna Pl NE	Devils Lake ND 58301
39-1104-00005-000	Craig	Vicki	1219 14th St SE	Devils Lake ND 58301
39-0000-00747-000	DePlazes	Bernie	124 13th St NW	Devils Lake ND 58301
39-0000-00734-000	Dosch	Daniel	214 13th St NW	Devils Lake ND 58301
39-0000-00746-000	Eickenbrock	Orlen	116 13th St NW	Devils Lake ND 58301
39-1505-00120-000	Ehnert	Curtis	1016 1st St NE	Devils Lake ND 58301
39-0000-00796-000	Eisenzimmer	Virginia	302 11th St NW	Devils Lake ND 58301
39-1805-00013-000	Elshaug	Ella	414 14th St NE	Devils Lake ND 58301
39-0000-00363-000	Eschbach	Mary	718 1st St NE	Devils Lake ND 58301
39-2703-00015-000	Feil	Delores	1224 5th Ave SE #1	Devils Lake ND 58301
39-1912-00001-000	Gage	Judith	103 Granite St NE	Devils Lake ND 58301
39-1302-00033-000	Germain	Yong	815 4th Ave NE	Devils Lake ND 58301
39-1804-00050-000	Gordon	Steve	906 7th Ave NE	Devils Lake ND 58301
39-0000-00973-000	Griffin	Johnda	108 4th St NW	Devils Lake ND 58301
39-0000-00607-000	Hanson	Charlene	721 8th St SE	Devils Lake ND 58301
39-0406-00009-000	Hanson	Marlene	1109 2nd St NE	Devils Lake ND 58301
39-1907-00002-000	Hatten	Robert	207 15th Ave SE	Devils Lake ND 58301
39-0000-00559-000	Hatton	Roger	621 7th St SE	Devils Lake ND 58301
39-1804-00076-000	Helten	Margaret	1110 4th Ave NE	Devils Lake ND 58301
39-0804-00041-000	Hendrickson	Charles	810 9th St NE	Devils Lake ND 58301
39-0506-00005-000	Henschel	Duane	309 14th St NE	Devils Lake ND 58301
39-0000-00846-000	Hopkins	Russell	212 10th St NW	Devils Lake ND 58301
39-0601-00064-000	Howen	Mary	338 12th Ave SE	Devils Lake ND 58301
39-0000-00343-000	Humble	Erna Jean	506 2nd St NE	Binford ND 58416
39-0000-00787-000	Iwen	James F	311 11th St NW	Devils Lake ND 58301
39-1904-00019-000	Jacobson	Wayne	920 11th St SE	Devils Lake ND 58301
39-0804-00032-000	Jager	Edward	905 8th St NE	Devils Lake ND 58301
39-0101-00003-000	Janzen	Barbara	402 15th St SE	Devils Lake ND 58301
39-0000-00043-000	Janzen	Norman	615 6th Ave NE	Devils Lake ND 58301
39-1503-00016-000	Johnson	Frank	623 13th Ave NE	Devils Lake ND 58301
39-0407-00010-000	Johnson	Kari	1127 3rd St NE	Devils Lake ND 58301
39-2735-00032-000	Jones	Thomas	802 1st St NE	Devils Lake ND 58301
39-0000-00189-000	Klein	Gail	622 5th St NE	Devils Lake ND 58301
39-1503-00026-000	Klindtworth	Wally	638 13th Ave NE	Devils Lake ND 58301
39-0407-00033-000	Kollman	Tamara	1115 5th St NE	Devils Lake ND 58301

2020 HOMESTEAD CREDIT APPLICATIONS

Parcel	Last	First	Address	CSZ
39-0704-00007-000	Kraft	Pius	420 Dickinson Dr SE	Devils Lake ND 58301
39-1106-00001-000	Krantz	Gary	1204 5th Ave SE	Devils Lake ND 58301
39-0301-00137-000	Kuntz	Jacob	908 4th St NE	Devils Lake ND 58301
39-0000-00663-000	Lunak	William	316 14th St NW	Devils Lake ND 58301
39-1803-00012-000	McLaurin	John	515 8th St NE	Devils Lake ND 58301
39-0000-00066-000	Mertens	Charles & Janet	C/O 718 7th St NE	Devils Lake ND 58301
39-0403-00006-000	Mertens	Gerald	1026 5th St NE	Devils Lake ND 58301
39-0000-00214-000	Mikkelson	Donald & Dianne	716 4th St NE	Devils Lake ND 58301
39-0000-00035-000	Miller	Doug	624 4th Ave NE	Devils Lake ND 58301
39-0406-00013-000	Nelson	Marjorie	1101 3rd St NE	Devils Lake ND 58301
39-0000-00722-000	Oeder	Greg	1221 3rd Ave NW	Devils Lake ND 58301
39-1906-00017-000	Orness	Connie	1204 10th Ave SE	Devils Lake ND 58301
39-0407-00017-000	Peterson	Jacqueline	1106 5th St NE	Devils Lake ND 58301
39-0301-00027-000	Peterson	Janet	919 6th St NE	Devils Lake ND 58301
39-0502-00005-001	Rath	Ralph & Elaine	1205 4th Ave SE	Devils Lake ND 58301
39-1305-00005-000	Reiners	Barbara	1105 4th Ave NE	Devils Lake ND 58301
39-1505-00040-000	Robertson	Carol	916 3rd St NE	Devils Lake ND 58301
39-0000-00322-000	Roy	Rosalie	721 1st St NE	Devils Lake ND 58301
39-1303-00021-000	Rude	Shirley	900 3rd Ave NE	Devils Lake ND 58301
39-0000-00648-000	Sager	William	111 13th St NW	Devils Lake ND 58301
39-0601-00075-000	Sainsbury	Donald	1012 Fair St SE	Devils Lake ND 58301
39-0406-00001-000	Schuler	Beverly	1122 3rd St NE	Devils Lake ND 58301
39-1505-00022-000	Scott	Maureen	313 9th Ave NE	Devils Lake ND 58301
39-1505-00095-000	Shocker	Diane	915 1st St NE	Devils Lake ND 58301
39-0407-00020-000	Solseth	Candy	1101 4th St NE	Devils Lake ND 58301
39-1307-00006-000	Streifel	Donna	141 15th Ave NE	Devils Lake ND 58301
39-1505-00014-000	Svedberg	Arlo	901 3rd St NE	Devils Lake ND 58301
39-0000-00787-000	Taylor	Janel E	311 11th St NW	Devils Lake ND 58301
39-0601-00076-000	Thomas	Karen	1006 Fair St SE	Devils Lake ND 58301
39-0301-00026-000	Thomason	Steve	915 6th St NE	Devils Lake ND 58301
39-0000-00092-000	Togstad	Diane	513 7th Ave NE	Devils Lake ND 58301
39-2727-00009-001	Vetsch	Belinda	1510 5th Ave NE	Devils Lake ND 58301
39-1505-00106-000	Wee	Jolene	807 1st St NE	Devils Lake ND 58301
39-0000-00355-000	Wentz	Bernadette	616 1st St NE	Devils Lake ND 58301
39-0000-00335-000	Wentz	James	619 1st St NE	Devils Lake ND 58301
39-0000-00902-000	Wentz	Larry	114 9th St NW	Devils Lake ND 58301
39-0000-01030-000	Wentz	Ralph	120 3rd St NW	Devils Lake ND 58301
39-1906-00032-001	White	Jenny	1202 11th Ave SE	Devils Lake ND 58301
39-0000-00735-000	Williams	Patricia	218 13th St NW	Devils Lake ND 58301
39-1804-00011-000	Wolf	Kevin	822 4th Ave NE	Devils Lake ND 58301
39-0000-00804-000	Yali	Frank	307 10th St NW	Devils Lake ND 58301



APPLICATION FOR PROPERTY TAX EXEMPTION
NEW CONSTRUCTION OF RESIDENTIAL PROPERTY
SINGLE FAMILY, TOWNHOUSE AND CONDOMINIUM
Pursuant to N.D.C.C. Section 57-02-08(35)(36)

Name of applicant: Peter Foss
Mailing address: 1011 Roundhouse Park Drive
Telephone number(s): (701) 740-0160 ()

Legal description of property for which exemption is being claimed:
Parcel ID number: 39-1806-00048-000
Lot(s) 13 Block 5 Subdivision Roundhouse
Section _____ Township _____ Range _____ City of Devils Lake

Single family residence Building Permit No: 2017-042
 Townhouse Building Permit No: _____
 Condominium Building Permit No: _____

Date of commencement of construction: 6/2 2017

Actual or estimated cost of making the improvements: \$ 140,010

Previous assessment:
Land: \$ 7,500 Improvements: \$ 123,000 Total: \$ 130,500

I hereby certify that the above information is correct to the best of my knowledge and I hereby make application for this exemption.

Applicant signature: Peter Foss Date 4-1-2020

Denied Approved for the years: 2020 and 2021
Action taken on this application by Assessor [Signature]
Signature/Date

Denied Approved for the years: _____ and _____
Action taken on this application by Mayor _____
Signature/Date



APPLICATION FOR PROPERTY TAX EXEMPTION
NEW CONSTRUCTION OF RESIDENTIAL PROPERTY
SINGLE FAMILY, TOWNHOUSE AND CONDOMINIUM
Pursuant to N.D.C.C. Section 57-02-08(35)(36)

Name of applicant: Dean Stienkeoway
Mailing address: 403 10th St NW
Telephone number(s): (701) 230-3710

Legal description of property for which exemption is being claimed:

Parcel ID number: 39-1806-00109-000
Lot(s) 16 Block 10 Subdivision Round house
Section Township Range City of Devils Lake

[X] Single family residence Building Permit No: 2018-047
[] Townhouse Building Permit No:
[] Condominium Building Permit No:

Date of commencement of construction: 6/14 2018

Actual or estimated cost of making the improvements: \$ 186,027

Previous assessment:

Land: \$ 8,000 Improvements: \$ 139,000 Total: \$ 147,000

I hereby certify that the above information is correct to the best of my knowledge and I hereby make application for this exemption.

Applicant signature: [Signature] Date 1/15/20

[] Denied [X] Approved for the years: 2020 and 2021
Action taken on this application by Assessor [Signature] Signature/Date

[] Denied [] Approved for the years: and
Action taken on this application by Mayor Signature/Date



APPLICATION FOR PROPERTY TAX EXEMPTION
NEW CONSTRUCTION OF RESIDENTIAL PROPERTY
SINGLE FAMILY, TOWNHOUSE AND CONDOMINIUM
Pursuant to N.D.C.C. Section 57-02-08(35)(36)

Name of applicant: Oybek Turayev

Mailing address: 702 1st Street NE Devils Lake, ND 58301

Telephone number(s): (701) 566-4210 (701) 662-1693

Email: turayevoybek@yahoo.com

Legal description of property for which exemption is being claimed:

Parcel ID number: 39-0000-00367-000

Lot(s) 10, 11 and 12 Block 50 Subdivision _____

Section _____ Township _____ Range _____ City of Devils Lake

Single family residence Building Permit No: _____

Townhouse Building Permit No: _____

Condominium Building Permit No: _____

Date of commencement of construction: Aug 1st 2019

Actual or estimated cost of making the improvements: \$ 240,000⁰⁰
Building the new house

Previous assessment:

Land: \$ _____ Improvements: \$ _____ Total: \$ _____

I hereby certify that the above information is correct to the best of my knowledge and I hereby make application for this exemption.

Applicant signature: *Oybek Turayev* Date 12-10-2019

Denied Approved for the years: 2020 and 2021

Action taken on this application by Assessor *Jerry Martinez*
Signature/Date

Denied Approved for the years: _____ and _____

Action taken on this application by Mayor _____
Signature/Date