

MINUTES OF THE BOARD OF CITY COMMISSIONERS  
ACTING AS THE BOARD OF EQUALIZATION  
CITY COMMISSION MEETING  
HELD APRIL 14, 2021

Pursuant to due call and notice thereof, the Board of City Commissioners held a meeting as the Board of Tax Equalization on Wednesday, April 14, 2021 at 12:00 P.M. with the following members present: Commissioners Rob Hach, Jacob Volk and President Richard Johnson. Commissioners Shane Hamre and Dale Robbins were absent. Also present were the City Assessor Mark Lange, Consultant Gary Martinson, and Helen Carlson.

President Johnson reviewed the procedures for the equalization meeting.

The City Assessor presented a narrative on the purpose of the meeting and the duties of the Board.

The City Assessor stated this is the annual Board of Equalization for 2021. For any increase of \$3,000.00 or more and 10% or more a notice must be sent. The City Assessor reviewed the packet with the Commission.

1. Devils Lake Changes 2021 – True and Full Value: Commercial property on average was in compliance with state regulations. The sales ratio on residential was approximately 89%, and the median must be above 90% so an adjustment of 4% was made. The commercial sales ratio was 93%. Discussion followed on increases and decreases on some of the parcels.
2. The TIF projects were reviewed.
3. True and Full Valuation for 2021 is \$408,218,300
4. The exemption lists were reviewed.

Commissioner Robbins arrived at 12:23 P.M.

The City Assessor presented an appeal of the valuation for parcel 39-0000-00505-045. The City Assessor explained the value is less than what Vanguard Appraisals had set when they reviewed several properties within the City.

The property owner discussed items being done to relieve pressures for his tenants from Covid-19 to enable the businesses to continue to operate. It would be easier if the taxes were increased moderately instead of a large increase in one year. Discussion followed on the 5-year tax exemption being up, on how the value was derived, and options for the Commission regarding the appeal.

Commissioner Robbins moved to approve the 2021 Valuations as recommended by the City Assessor. The motion was seconded by Commissioner Volk. On roll call all Commissioners voted aye, and the motion carried.

Commissioner Robbins moved to approve the 2021 Property Tax Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Volk, and the motion carried unanimously.

Commissioner Robbins moved to approve the 2021 Homestead Credit Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Volk, and the motion carried unanimously.

Commissioner Robbins moved to approve the 2021 Veteran Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Hach. Commissioner Volk abstained. The motion carried.

Commissioner Volk moved to approve the 2021 Blind Exemption List as recommended by the City Assessor. The motion was seconded by Commissioner Hach, and the motion carried unanimously.

Commissioner Volk moved to approve the 2-year property tax exemption for new construction of residential property up to \$75,000 for Ian Uhrich as recommended by the City Assessor. The motion was seconded by Commissioner Hach, and the motion carried unanimously.

Commissioner Volk moved to approve the 2-year property tax exemption for new construction of residential property up to \$75,000 for Derek Elverud as recommended by the City Assessor. The motion was seconded by Commissioner Robbins, and the motion carried unanimously.

President Johnson adjourned the Board of Equalization meeting at 1:05 P.M.

**LINDA LYBECK**  
**CITY AUDITOR**

**RICHARD S. JOHNSON**  
**PRESIDENT**