

City of Devils Lake
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www.dvlnd.com



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

Date: April 9, 2020
To: President Johnson and City Board of Equalization
From: Mark Lange, City Assessor
RE: 2021 Annual Equalization Meeting

The attached materials are for the 2021 City Board of Equalization meeting scheduled for 12:00 noon on Wednesday, April 14, 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 2021 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 2021 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:

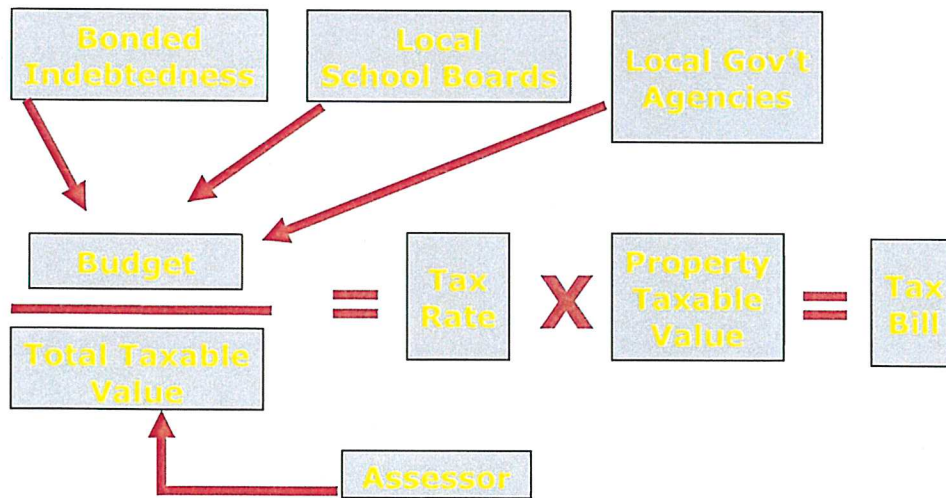
$$\underline{\text{Assessor's Value}} \times \underline{\text{Assm't Ratio}} \times \underline{\text{Assm't Factor}} \times \underline{\text{Mill Levy}} = \underline{\text{Gross Tax}}$$

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 2020 was 320.63 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 - 2008-2020					
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
2020	91.09	86.69	45.1	97.75	320.63

Major North Dakota City Comparison

POPULATION / TAXABLE VALUE COMPARISON

CITY	POPULATION	2020 TAXABLE VALUE
Fargo (School District #1)	124,844	\$654,518,461
Bismarck	72,417	\$410,774,405
Grand Forks	56,948	\$238,013,072
Minot	47,370	\$212,177,545
West Fargo	39,064	\$187,772,574
Williston	33,000	\$142,000,000
Dickinson	25,000	\$120,129,473
Mandan	22,519	\$99,162,857
Jamestown	15,226	\$48,743,334
Wahpeton	7,792	\$19,945,166
Devils Lake	7,500	\$20,078,059
Valley City	6,380	\$19,339,035

MILL LEVY / PROPERTY TAX COMPARISON

CITY	2020 Total Mill Levy	2020 City Levy	Est Tax \$125,000 Residential	Effective Tax Rate Residential	Est Tax \$125,000 Commercial	Effective Tax Rate Commercial
Williston	194.69	36.52	\$1,095	0.8%	\$1,217	1.0%
Dickinson	243.93	63.44	\$1,372	1.1%	\$1,524	1.2%
Bismarck	244.94	68.70	\$1,378	1.1%	\$1,531	1.2%
Mandan	269.10	63.00	\$1,514	1.2%	\$1,682	1.4%
Minot	332.32	119.95	\$1,869	1.50%	\$2,077	1.66%
West Fargo	299.91	77.47	\$1,687	1.35%	\$1,874	1.50%
Fargo (School Dist #1)	292.12	52.00	\$1,643	1.32%	\$1,826	1.46%
Valley City	323.29	72.39	\$1,819	1.46%	\$2,021	1.600%
Jamestown	324.64	117.95	\$1,826	1.46%	\$2,029	1.62%
Devils Lake	320.63	91.09	\$1,803	1.4%	\$2,004	1.6%
Grand Forks	317.82	97.87	\$1,698	1.35%	\$1,887	1.51%
Wahpeton	365.03	93.21	\$2,053	1.6%	\$2,281	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)

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 2021 - True and Full Value

PARCEL NUMBER	2021	2020	CHANGE
39000000017000	216,500	198,900	17,600
39000000037000	164,000	108,300	55,700
39000000038000	136,500	124,200	12,300
39000000075000	90,000	75,600	14,400
39000000181000	127,300	138,400	-11,100
39000000183000	222,300	204,300	18,000
39000000206000	80,000	63,200	16,800
39000000326000	34,000	23,200	10,800
39000000406000	40,000	24,900	15,100
39000000537001	105,000	73,800	31,200
39000000543001	225,000	213,200	11,800
39000000566000	121,500	111,500	10,000
39000000579001	2,677,300	3,177,000	-499,700
39000000607000	168,000	157,500	10,500
39000000646000	157,000	147,000	10,000
39000000664000	125,000	114,800	10,200
39000000697002	321,400	294,900	26,500
39000000702000	228,500	218,400	10,100
39000000815000	200,000	184,800	15,200
39000000907000	98,500	76,600	21,900
39010300008001	153,000	141,500	11,500
39010300008003	153,000	141,500	11,500
39010300008004	153,000	141,500	11,500
39010300008005	153,000	141,500	11,500
39010300008006	153,000	141,500	11,500
39030100019000	158,000	114,000	44,000
39030100042000	126,500	112,600	13,900
39030100047000	111,000	101,000	10,000
39030100051000	158,000	147,900	10,100
39030100054002	157,000	144,200	12,800
39030100074000	118,000	86,500	31,500
39030100100001	181,400	165,000	16,400
39030100132000	146,000	135,000	11,000
39030300006000	185,000	173,000	12,000
39030300012000	180,000	168,500	11,500
39040300002000	180,000	170,000	10,000
39040300004000	222,300	194,200	28,100
39040300005000	148,300	128,000	20,300
39040300012000	249,000	233,000	16,000
39040300020000	75,000	105,600	-30,600
39040300021000	222,000	211,000	11,000
39040300025000	170,700	160,000	10,700

Devils Lake Changes 2021 - True and Full Value

PARCEL NUMBER	2021	2020	CHANGE
39040300028000	238,500	225,000	13,500
39040300030001	215,000	179,500	35,500
39040300037000	221,000	207,900	13,100
39040300042000	158,000	147,500	10,500
39040300044000	269,800	256,200	13,600
39040400041001	897,500	872,500	25,000
39040400054000	121,800	62,500	59,300
39040500004008	262,500	213,500	49,000
39040700014001	127,000	115,500	11,500
39040700031000	212,000	200,500	11,500
39050100002000	621,300	581,300	40,000
39050200005001	185,500	175,000	10,500
39050500045000	3,564,400	1,080,600	2,483,800
39050900017001	317,000	300,300	16,700
39050900021000	158,000	144,000	14,000
39050900022051	197,500	185,600	11,900
39050900022052	198,500	186,600	11,900
39050900023050	463,000	440,900	22,100
39051000001000	812,900	67,000	745,900
39060100026000	141,000	56,400	84,600
39060100044000	191,000	181,000	10,000
39080000008000	407,700	313,100	94,600
39080100003000	210,000	198,400	11,600
39080100004000	230,500	218,900	11,600
39080200002000	230,000	216,300	13,700
39080200005000	249,000	236,000	13,000
39080200009000	227,500	214,000	13,500
39080200011000	214,000	199,500	14,500
39080200012000	206,000	194,400	11,600
39080200013000	291,500	275,200	16,300
39080200021000	245,000	231,000	14,000
39080300004000	202,300	184,000	18,300
39080300009000	295,000	274,600	20,400
39080300016000	238,000	220,000	18,000
39080300020000	268,200	255,700	12,500
39080400035000	85,000	57,800	27,200
39080500010001	139,500	127,000	12,500
39080600007001	267,000	243,000	24,000
39080600009001	12,000	1,300	10,700
39080700001000	342,000	316,500	25,500
39090100007000	430,000	395,300	34,700
39110100017000	264,050	242,250	21,800

Devils Lake Changes 2021 - True and Full Value

PARCEL NUMBER	2021	2020	CHANGE
39110400007001	178,000	163,500	14,500
39110400017000	201,000	168,800	32,200
39110400044000	261,000	240,100	20,900
39130100040000	52,000	38,000	14,000
39130200013000	60,000	26,700	33,300
39130300031000	108,000	89,400	18,600
39130600002000	166,500	155,400	11,100
39130600003000	122,000	112,000	10,000
39130600005000	214,000	195,000	19,000
39130700009000	220,000	207,000	13,000
39130700012000	262,000	183,800	78,200
39131000002000	961,000	1,900	959,100
39150200007000	193,800	183,800	10,000
39150300004000	200,000	188,500	11,500
39150300032002	234,000	213,000	21,000
39150300047000	275,000	258,300	16,700
39150500049000	80,000	66,700	13,300
39150500056000	207,000	190,100	16,900
39150500058000	136,000	124,900	11,100
39150500122000	105,000	89,200	15,800
39160100007001	200,000	189,000	11,000
39180100009000	215,000	203,600	11,400
39180400006000	55,000	25,200	29,800
39180400021000	194,500	183,800	10,700
39180400022000	177,000	164,900	12,100
39180400036000	118,000	92,900	25,100
39180400053001	131,300	119,400	11,900
39180500025000	116,000	100,000	16,000
39180600060002	239,000	225,700	13,300
39180600076001	211,000	198,900	12,100
39180600094000	255,000	147,000	108,000
39180600095000	165,700	141,800	23,900
39180600096000	151,000	180,400	-29,400
39180600110000	192,400	175,000	17,400
39180600113000	135,000	123,900	11,100
39190000024000	171,300	125,000	46,300
39190200003000	162,000	176,100	-14,100
39190600022000	11,800	26,400	-14,600
39190600036000	166,500	91,400	75,100
39190800009000	229,000	239,900	-10,900
39190900003002	164,000	152,600	11,400
39230400002000	214,000	197,800	16,200

Devils Lake Changes 2021 - True and Full Value

PARCEL NUMBER	2021	2020	CHANGE
39270200019001	197,000	186,000	11,000
39270200039054	198,200	7,500	190,700
39272900002051	448,600	337,100	111,500
39273500030000	1,647,700	1,560,200	87,500

2020 SALES RATIO MEDIAN COMMERCIAL PROPERTY 93.0%
NO MARKET AJUSTMENT REQUIRED FOR 2021

2020 SALES RATIO MEDIAN RESIDENTIAL PROPERTY 89.0%
MARKET AJUSTMENT APPROXIMATELY 4% REQUIRED FOR 2021

2021 VALUE TOTALS

	RESIDENTIAL	COMMERCIAL	TOTALS
WITH TIF	263,801,000	186,606,519	450,407,519
TIF	27,992,500	14,196,719	42,189,219
WITHOUT TIF	235,808,500	172,409,800	408,218,300

CITY OF DEVILS LAKE

COMPARISON OF TRUE AND FULL VALUATION				
YEAR	COMMERCIAL**	RESIDENTIAL	TOTAL	% CHANGE
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	179,917,974	225,410,930	405,329,904	3.5%
*2021	183,274,877	235,808,500	419,083,807	3.4%

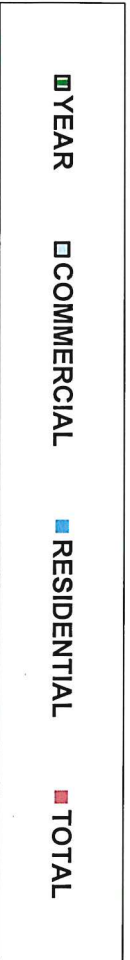
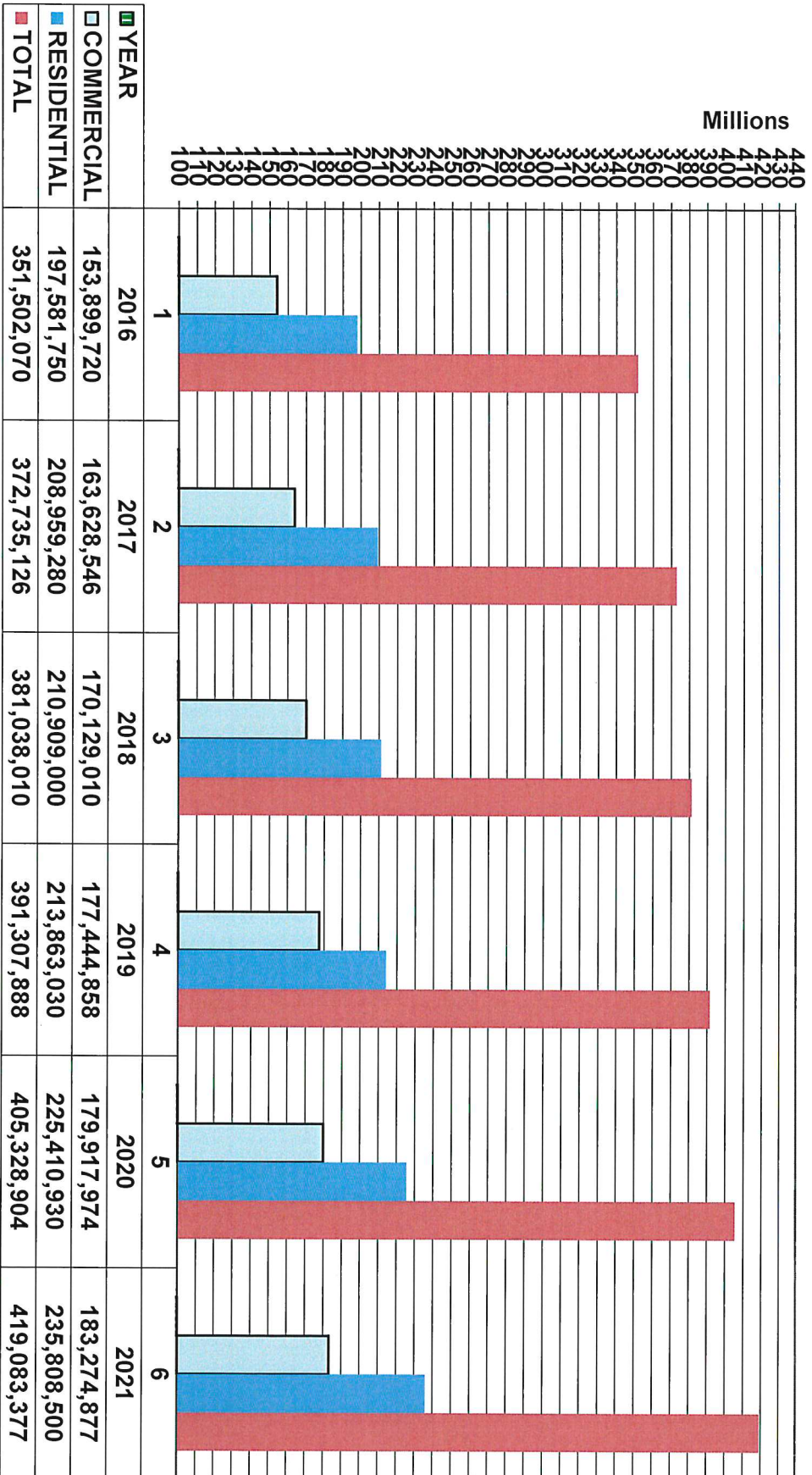
**Include utilities

COMPARISON OF TAXABLE VALUATION					
YEAR	COMMERCIAL	RESIDENTIAL	TOTALS	UTILITIES	W/UTILITIES
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	8,451,953	9,775,726	18,207,679	543,253	18,750,932
*2021	8,620,490	10,611,382	19,231,872	543,253	19,775,125

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

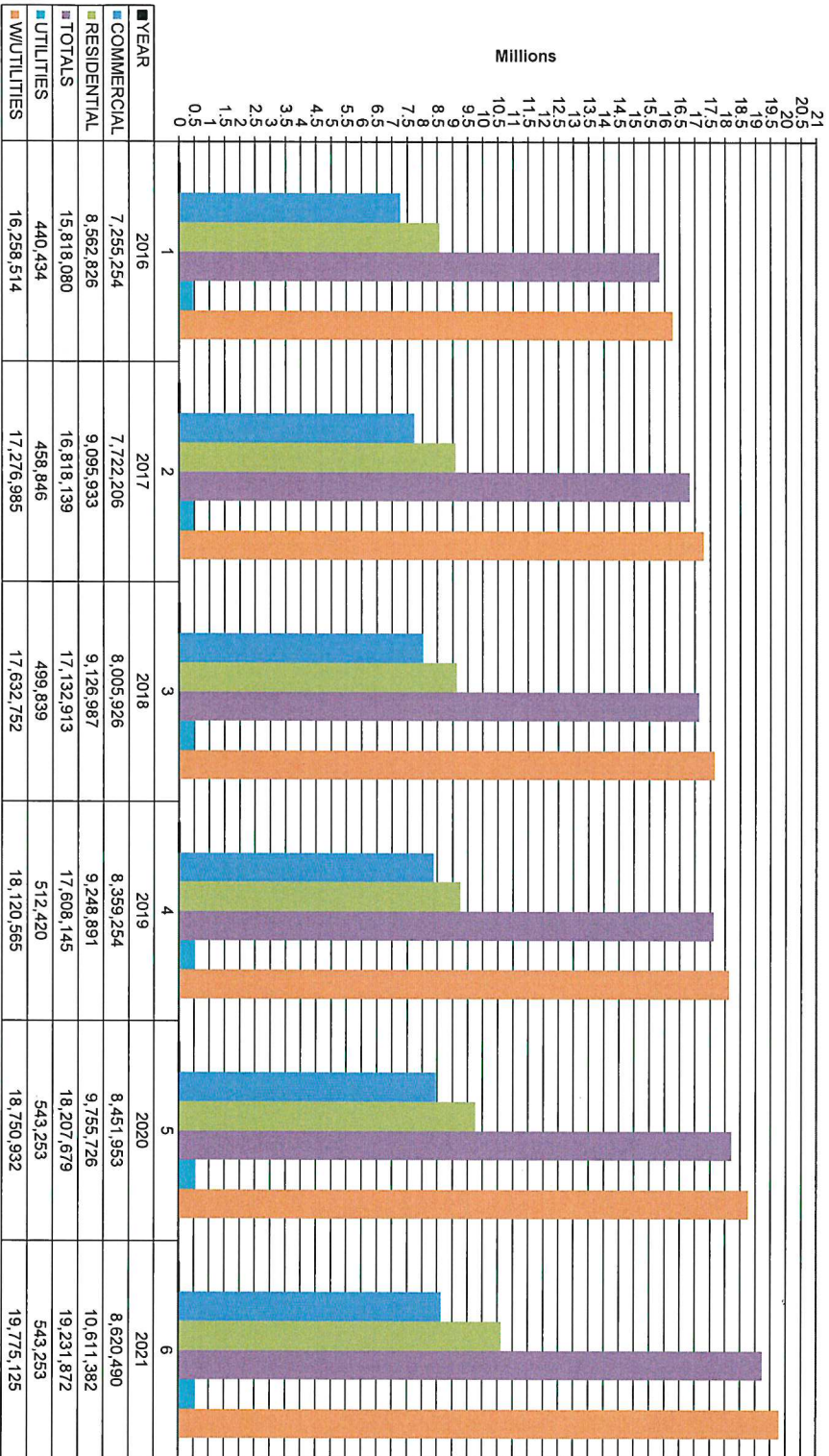
TRUE & FULL VALUATION COMPARISON

VALUATION



TAXABLE VALUE COMPARISON

VALUATION



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

TOTAL FOR ALL TIF DISTRICTS - 2021

TIF DISTRICT	2020	2021	CHANGE	2021 COMM	2021 RES	2021 TOTAL	2020 COMM	2020 RES	2020 TOTAL
ELKHORN	4,893,100	5,046,300	153,200	781,900	4,264,400	5,046,300	756,500	4,136,600	4,893,100
AGASSIZ	7,486,800	7,701,700	214,900	1,574,400	6,127,300	7,701,700	1,574,400	5,912,400	7,486,800
HIGHLAND PARK/CITY ESTATES	3,946,100	4,160,900	214,800	12,100	4,148,800	4,160,900	12,100	3,934,000	3,946,100
HIGHLAND PARK 2ND SUB	4,769,900	4,926,900	157,000	790,700	4,136,200	4,926,900	780,000	3,989,900	4,769,900
STONE RIDGE	4,829,740	4,991,700	161,960	10,100	4,981,600	4,991,700	10,100	4,819,640	4,829,740
SMITHS SUB 16TH ST SE	6,997,400	7,291,500	294,100	323,300	6,968,200	7,291,500	323,300	6,674,100	6,997,400
BRAUNAGEL 1 ST ADDTION	7,417,100	7,417,100	0	7,417,100	0	7,417,100	7,417,100	0	7,417,100
MAUVE ESTATES	2,607,600	3,566,700	959,100	3,566,700	0	3,566,700	2,607,600	0	2,607,600
TOTAL FOR ALL DISTRICTS	42,947,740	45,102,800	2,155,060	14,476,300	30,626,500	45,102,800	13,481,100	29,466,640	42,947,740
MINUS ORIGINALS		2,913,581							
TOTAL INCREMENT		42,189,219							

BREAKDOWN OF ORIGINAL VALUES

ELKHORN	3,540
AGASSIZ	230,000
HIGHLAND PARK/CITY ESTATES	30,330
HIGHLAND PARK 2ND SUB	0
STONE RIDGE	0
SMITHS SUB 16TH ST SE	2,634,000
BRAUNAGEL 1 ST ADDTION	12,600
MAUVE ESTATES	3,111
TOTAL	2,913,581

ELKHORN SUB CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39050900001000	194,200	202,300	8,100
39050900002000	7,100	8,200	1,100
39050900003001	281,100	292,900	11,800
39050900005000	311,900	323,500	11,600
39050900006000	411,600	414,400	2,800
39050900007000	311,000	322,600	11,600
39050900008000	6,600	7,600	1,000
39050900009000	370,700	373,500	2,800
39050900010000	7,900	9,100	1,200
39050900011000	334,400	346,800	12,400
39050900012000	355,400	358,600	3,200
39050900013001	394,900	399,800	4,900
39050900015001	354,900	359,000	4,100
39050900017001	300,300	317,000	16,700
39050900018001	287,700	287,700	0
39050900020000	6,300	6,300	0
39050900021000	144,000	158,000	14,000
39050900022051	185,600	197,500	11,900
39050900022052	186,600	198,500	11,900
39050900023050	440,900	463,000	22,100
TOTALS	4,893,100	5,046,300	153,200

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

71,500
72,200

AGASSIZ SUB CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39010700001002	38,100	41,900	3,800
39010700001050	837,100	866,500	29,400
39010700001060	831,600	860,800	29,200
39010700002000	787,200	787,200	0
39010700003002	1,140,700	1,183,900	43,200
39010700003050	267,300	278,000	10,700
39010700003051	555,900	575,300	19,400
39010700003060	835,800	865,000	29,200
39010700004000	787,200	787,200	0
39010700005000	1,405,900	1,455,900	50,000
TOTALS	7,486,800	7,701,700	214,900

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

110,029
113,130

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39030000001000	256,300	266,100	9,800
39030000002001	219,500	227,800	8,300
39030000002002	219,500	227,800	8,300
39030000003000	201,500	209,300	7,800
39030000003001	201,500	209,300	7,800
39030000004001	280,500	290,700	10,200
39030000004002	226,100	234,600	8,500
39080000001001	236,300	247,200	10,900
39080000001050	0	0	0
39080000003000	366,900	370,400	3,500
39080000004000	12,100	12,100	0
39080000005000	208,500	217,600	9,100
39080000006000	394,200	398,100	3,900
39080000007000	273,900	284,800	10,900
39080000008000	313,100	407,700	94,600
39080000009001	303,900	316,100	12,200
39080000009050	232,300	241,300	9,000
TOTALS	3,946,100	4,160,900	214,800

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

56,700
59,800

HIGHLAND PARK 2ND SUB CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39080600001001	184,400	190,800	6,400
39080600001002	181,300	187,300	6,000
39080600001003	181,300	187,300	6,000
39080600001004	184,400	190,800	6,400
39080600002001	196,400	203,400	7,000
39080600002002	196,400	203,400	7,000
39080600003000	771,900	771,900	0
39080600004000	566,100	570,300	4,200
39080600005000	478,900	482,500	3,600
39080600006000	283,500	294,600	11,100
39080600007001	243,000	267,000	24,000
39080600009001	1,300	12,000	10,700
39080600016000	5,700	5,700	0
39080600017000	1,100	1,100	0
39080600018000	0	0	0
39080700001000	316,500	342,000	25,500
39080700002000	257,000	267,300	10,300
39080700003000	263,000	273,500	10,500
39080700004000	276,000	286,900	10,900
39080700005000	181,700	189,100	7,400
	4,769,900	4,926,900	157,000

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

69,700
72,000

STONERIDGE SUB CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39191200001000	264,300	273,700	9,400
39191200002000	259,500	268,600	9,100
39191200003000	262,800	272,000	9,200
39191200004000	265,400	274,800	9,400
39191200005000	259,500	268,700	9,200
39191200006000	259,700	268,800	9,100
39191200007000	262,600	271,800	9,200
39191200008000	258,000	267,200	9,200
39191200009000	236,900	245,400	8,500
39191200010000	235,300	243,600	8,300
39191200011000	235,300	243,600	8,300
39191200012000	236,900	245,400	8,500
39191200013000	297,440	308,000	10,560
39191200014000	265,400	274,600	9,200
39191200015000	263,400	272,600	9,200
39191200016000	297,400	308,000	10,600
39191200017001	414,200	419,500	5,300
39191200019000	9,000	9,000	0
39191200020000	245,600	255,300	9,700
39191200021000	1,100	1,100	0
39191200022000	0	0	0
TOTALS	4,829,740	4,991,700	161,960

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

69,400
71,700

SMITH'S SUB - 16TH ST SE CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39110400028000	151,200	157,300	6,100
39110400030000	247,500	247,500	0
39190000001000	263,600	272,700	9,100
39190000002000	4,300	4,300	0
39190000003000	199,200	206,300	7,100
39190000004000	4,300	4,300	0
39190000005000	4,300	4,300	0
39190000006000	184,000	190,700	6,700
39190000007000	25,500	25,500	0
39190000008000	208,900	216,400	7,500
39190000009000	207,900	221,100	13,200
39190000011001	200,000	207,700	7,700
39190000011003	6,000	6,000	0
39190000011004	249,800	259,100	9,300
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	237,200	247,700	10,500
39190000019001	269,100	274,100	5,000
39190000021000	181,700	188,400	6,700
39190000022000	5,000	5,000	0
39190000023000	5,000	5,000	0
39190000024000	125,000	171,300	46,300
39190000025000	267,100	276,300	9,200
39190000026000	115,500	120,200	4,700
39190000027000	173,300	179,700	6,400
39190000030000	533,400	553,200	19,800
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	195,200	202,800	7,600
39191300001002	195,200	202,800	7,600
39191300002001	195,200	202,800	7,600
39191300002002	195,200	202,800	7,600
39191300003001	195,200	202,800	7,600
39191300003002	195,200	202,800	7,600
39191300004001	195,200	202,800	7,600
39191300004002	195,200	202,800	7,600
39191300005001	195,200	202,800	7,600
39191300005002	195,200	202,800	7,600
39191300006001	195,200	202,800	7,600
39191300006002	195,200	202,800	7,600
39191400001000	7,100	7,100	0

SMITH'S SUB - 16TH ST SE CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39191400002000	1,100	1,100	0
39191500001000	192,500	199,600	7,100
39191500002000	189,100	195,700	6,600
39191500003000	189,100	195,700	6,600
39191500004000	194,100	201,400	7,300
39191500005000	1,100	1,100	0
39191500006000	1,100	1,100	0
39191500007000	1,100	1,100	0
39191500008000	1,100	1,100	0
39191500009000	1,100	1,100	0
39191500010000	1,100	1,100	0
39191500011000	1,100	1,100	0
39191500012000	1,100	1,100	0
39191500013000	1,100	1,100	0
39191500014000	1,100	1,100	0
39191500015000	1,100	1,100	0
39191500016000	1,100	1,100	0
TOTALS	6,997,400	7,291,500	294,100

TOTAL TAXES LEVIED 2019
ESTIMATED TAXES 2020

62,800
67,000

BRAUNAGEL 1ST ADDN CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39020100001000	2,897,800	2,897,800	0
39020100002000	3,426,500	3,426,500	0
39020100003000	1,200	1,200	0
39020100004000	1,200	1,200	0
39020100005000	1,086,600	1,086,600	0
39020100006000	1,200	1,200	0
39020100007000	1,400	1,400	0
39020100008000	1,200	1,200	0
39020100009000	0	0	0
TOTALS	7,417,100	7,417,100	0

TOTAL TAXES LEVIED 2020
ESITMATED TAXES 2021

118,300
118,300

MAUVE ESTATES CHANGES 2021			
PARCEL NUMBER	2020 TOTAL	2021 TOTAL	CHANGE
39131000001000	2,605,700	2,605,700	0
39131000002000	1,900	961,000	959,100
39131000003000	0	0	0
39131000004000	0	0	0
TOTALS	2,607,600	3,566,700	959,100

TOTAL TAXES LEVIED 2020
ESTIMATED TAXES 2021

41,600
57,000

2021 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 DL Care Center	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 Cathlolic 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

2021 HOMESTEAD CREDIT APPLICATIONS

Parcel	Last	First	Address	Devils Lake, ND 58301
39-1103-00002-000	Anderson	Dennis	1306 10th Ave SE	Devils Lake, ND 58301
39-0000-00007-000	Bachmeier	Anna Marie	210 7th St NE	Devils Lake, ND 58301
39-1803-00038-000	Bachmeier	Betty	716 6th Ave NE	Devils Lake, ND 58301
39-1906-00031-000	Bachmeier	Doris	1110 11th Ave SE	Devils Lake, ND 58301
39-0000-00426-000	Bachmeier	John	405 7th 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
39-2001-00003-000	Bennes	Rodney	328 15th St NE	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
39-1804-00045-000	Corrigan	Mike	723 8th Ave NE	Devils Lake, ND 58301
39-1104-00005-000	Craig	Vicki	1219 14th St SE	Devils Lake, ND 58301
39-0502-00003-001	Dahlen	Richard	1106 3rd Ave SE	Devils Lake, ND 58301
39-0000-00747-000	DePlazes	Carol	124 13th St NW	Devils Lake, ND 58301
39-1803-00021-000	Dettling	David	715 6th Ave NE	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
39-1805-00013-000	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
39-0000-00787-000	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
39-1503-00016-000	Johnson	Frank & Edie	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
39-1505-00071-000	Karakas	Barbara	1026 2nd 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
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

2021 HOMESTEAD CREDIT APPLICATIONS

Parcel	Last	First	Address	Devils Lake, ND 58301
39-1103-00002-000	Anderson	Dennis	1306 10th Ave SE	Devils Lake, ND 58301
39-0000-00663-000	Lunak	William	316 14th St NW	Devils Lake, ND 58301
39-0805-00007-000	Mayers	Randy	204 8th Ave SE	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
39-0000-00542-000	Nahinurk	Larry	522 7th Ave SE	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
39-0301-00091-000	Olson	Barry	513 10th Ave NE	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
39-1900-00006-000	Pfeifer	Merlin	1105 17th St SE	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
39-1804-00066-000	Ryan	Judy	906 5th 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
39-1804-00079-000	Sanderson	Charles	1115 5th Ave NE	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
39-0407-00020-000	Solseth	Candy	1101 4th St NE	Devils Lake, ND 58301
39-0000-00876-000	Strand	Harold	304 9th St NW	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
39-0000-00463-000	Tester	Sharon	407 5th St SE	Devils Lake, ND 58301
39-0601-00076-000	Thomas	Karen	1006 Fair St SE	Devils Lake, ND 58301
39-0000-00656-000	Thomas	Rebecca	217 13th St NW	Devils Lake, ND 58301
39-0301-00026-000	Thomason	Steve	915 6th St NE	Devils Lake, ND 58301
39-1804-00031-000	Thomson	Diane	818 6th Ave 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
39-1505-00060-000	Wee	Rose Mary	1022 3rd 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
39-1906-00032-001	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

2021 DISABLED VETERAN (SPOUSE)

Parcel	Last	First	Address	
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
39-0000-00686-000	Beecroft	Nichole (spouse)	503 13th St NE	Devils Lake, ND 58301
39-1803-00053-000	Dewald	Eric	724 7th Ave NE	Devils Lake, ND 58301
39-0601-00067-002	Fischer	Edward	335 12th Ave SE	Devils Lake, ND 58301
39-0303-00011-000	Ginther	Richard	311 9th Ave SE	Devils Lake, ND 58301
39-0502-00006-001	Hahn	Glenn	1203 4th 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
39-0000-00714-002	Moser	Steven	414 13th St NW	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
39-0000-00362-000	Volk	James	724 1st St NE	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	

2021 BLIND EXEMPTION

Prop #	Owner	Address	CSZ
39-1306-00007-000	Carol Schmitt	200 14th Ave NE	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: Ian Ubrich

Mailing address: 406 11th St NW

Telephone number: (701) 367-6531 ()

Legal description for which exemption is being claimed:

Parcel ID Number: 39-1806-00096-000

Lot(s) 3 Block 10 Subdivision Roundhouse

Single family residence Building Permit No: 2017-107

Townhouse Building Permit No: _____

Condominium Building Permit No: _____

Date of commencement of construction: August 29, 2017

Actual or estimated cost of making the improvements: \$ 151,000

Previous assessment:

Land: \$ 8,400 Improvements: \$ 172,000 Total: \$ 180,400

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: x [Signature] Date 3-11-21

Denied Approved for the years: 2021 and 2022

Action taken on this application by Assessor _____

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 FMAILY, TOWNHOUSE AND CONDOMINIUM
Pursuant to N.D.C.C. Section 57-02-08(35)(36)

Name of applicant: Derek Jay Elvmd

Mailing address: Derek Jay Elvmd@gmail.com

Telephone number: (701) 350-0962 ()

Legal description for which exemption is being claimed:

Parcel ID Number: 39-1906-000 22 -000

Lot(s) 15 Block 2 Subdivision Stromquist 3rd Sub. Devils Lake

Single family residence Building Permit No: 2020-01-42

Townhouse Building Permit No: _____

Condominium Building Permit No: _____

Date of commencement of construction: 5-28-, 2020

Actual or estimated cost of making the improvements: \$ 16,200 + 65,800

Previous assessment:

Land: \$ ~~19,999~~ ^{10,300} Improvements: \$ 16,100 Total: \$ 26,400

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 09-Dec-20

Denied Approved for the years: _____ and _____

Action taken on this application by Assessor _____

Signature/date

Denied Approved for the years: _____ and _____

Action taken on this application by Mayor _____

Signature/date