

City of Devils Lake
423 6th St NE
PO Box 1048
Devils Lake, ND 58301
Fax: 701.662.7612
www.dvlnd.com



Date: April 8, 2022

To: President Johnson and City Board of Equalization

From: Mark Lange, City Assessor 

RE: 2022 Annual Equalization Meeting

The attached materials are for the 2022 City Board of Equalization meeting scheduled for 12:00 noon on Thursday, 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 our office has made for the 2022 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 2022 tax credit.

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

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:

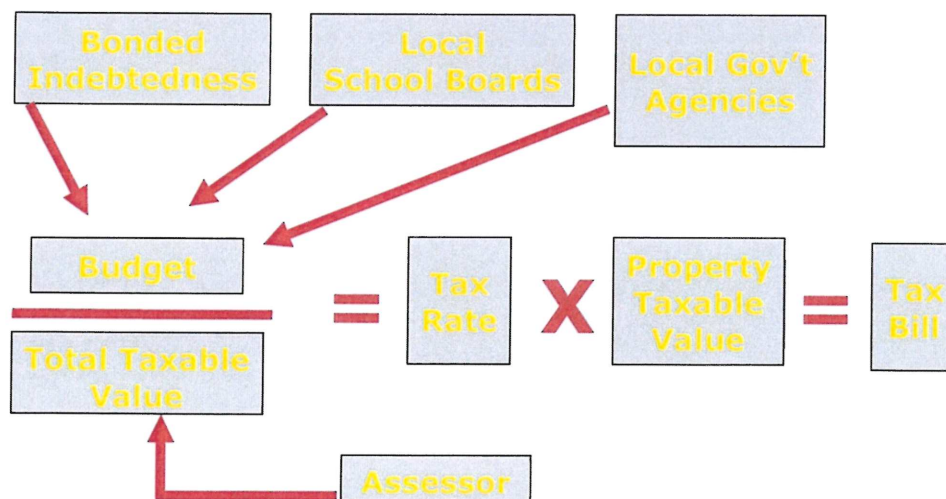
$$\underline{\text{Assessor's Value}} \times \underline{\text{Assm't Ratio}} \times \underline{\text{Assm't Factor}} \times \underline{\text{Mill Levy}} = \underline{\text{Gross Tax}}$$

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	

2021 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 - 2008-2021					
<u>YEAR</u>	<u>CITY</u>	<u>COUNTY</u>	<u>PARK</u>	<u>SCHOOL</u>	<u>TOTAL</u>
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
2021	93.11	94.46	43.52	98.35	329.44

Major North Dakota City Comparison

POPULATION/TAXABLE VALUE COMPARISON		
City	Population	2021 Taxable Value
Fargo (School District #1)	125,990	\$661,346,376
Bismarck	73,622	\$415,417,808
Grand Forks	59,166	\$243,633,917
Minot	48,377	\$215,168,230
West Fargo	40,410	\$198,649,775
Williston	29,749	\$130,218,536
Dickinson	25,679	\$120,670,002
Mandan	24,206	\$103,285,530
Jamestown	15,849	\$48,842,729
Wahpeton	8,007	\$21,593,085
Devils Lake	7,192	\$21,877,132
Valley City	6,575	\$19,932,286

MILL LEVY/PROPERTY TAX COMPARISON						
City	2021 Total Mill Levy	2021 City Mill Levy	Est. Tax \$125,000 Residential	Effective Tax Rate Residential	Est. Tax \$125,000 Commercial	Effective Tax Rate Commercial
Williston	197.48	41.52	\$1,111	0.9%	\$1,234	1.0%
Dickinson	244.63	65.54	\$1,376	1.1%	\$1,529	1.2%
Bismarck	254.14	77.75	\$1,430	1.1%	\$1,588	1.3%
Mandan	285.16	63.98	\$1,604	1.3%	\$1,782	1.4%
Minot	335.30	121.47	\$1,886	1.5%	\$2,096	1.7%
West Fargo	309.12	81.14	\$1,739	1.4%	\$1,932	1.5%
Fargo (School Dist #1)	296.01	53.00	\$1,665	1.3%	\$1,850	1.5%
Valley City	333.42	76.83	\$1,875	1.5%	\$2,084	1.7%
Jamestown	331.66	118.36	\$1,866	1.5%	\$2,073	1.7%
Devils Lake	329.44	93.11	\$1,853	1.5%	\$2,059	1.6%
Grand Forks	325.19	97.02	\$1,829	1.5%	\$2,032	1.6%
Wahpeton	360.33	93.02	\$2,027	1.6%	\$2,252	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.

24883

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)

G-44

DEVILS LAKE CHANGES 2022 - TRUE AND FULL VALUE

<u>PARCEL NUMBER</u>	<u>2022</u>	<u>2021</u>	<u>CHANGE</u>
39000000017000	233,800	216,500	17,300
39000000041000	139,700	142,400	-2,700
39000000046000	126,100	115,800	10,300
39000000056000	133,000	121,100	11,900
39000000170000	58,500	72,150	-13,650
39000000183000	244,000	222,300	21,700
39000000286000	113,000	103,000	10,000
39000000295000	158,000	143,800	14,200
39000000323000	14,600	23,100	-8,500
39000000367000	214,900	133,000	81,900
39000000477001	138,500	98,500	40,000
39000000508000	197,800	183,840	13,960
39000000528001	194,000	176,600	17,400
39000000543001	236,000	225,000	11,000
39000000569000	150,000	138,800	11,200
39000000579001	2,000,000	2,677,300	-677,300
39000000664000	137,000	125,000	12,000
39000000693002	209,000	196,300	12,700
39000000696000	155,000	145,000	10,000
39000000718000	10,000	12,800	-2,800
39000000719000	30,400	53,300	-22,900
39000000720000	3,400	15,400	-12,000
39000000747000	105,000	88,700	16,300
39000000769001	52,000	33,200	18,800
39000000774000	52,000	21,900	30,100
39000000795005	679,000	658,600	20,400
39000000815000	210,000	200,000	10,000
39000000839000	18,300	6,300	12,000
39000000843000	13,100	27,700	-14,600
39000000852000	96,500	84,000	12,500
39000000889001	147,500	134,400	13,100
39000001019000	45,700	29,200	16,500
39010300001000	1,061,000	1,039,600	21,400
39010300002000	1,294,900	1,216,700	78,200
39010300003000	912,300	868,200	44,100
39010300008001	165,000	153,000	12,000
39010300008002	173,500	160,800	12,700
39010300008003	165,000	153,000	12,000
39010300008004	165,000	153,000	12,000
39010300008005	165,000	153,000	12,000

DEVILS LAKE CHANGES 2022 - TRUE AND FULL VALUE

<u>PARCEL NUMBER</u>	<u>2022</u>	<u>2021</u>	<u>CHANGE</u>
39010300008006	165,000	153,000	12,000
39010300008007	173,500	161,800	11,700
39010300008008	173,500	160,800	12,700
39010700002000	826,000	787,200	38,800
39010700004000	826,000	787,200	38,800
39030000002001	244,500	227,800	16,700
39030000002002	244,500	227,800	16,700
39030000003000	220,000	209,300	10,700
39030000003001	220,000	209,300	10,700
39030000004001	304,400	290,700	13,700
39030000004002	245,900	234,600	11,300
39030100043000	144,400	131,300	13,100
39030100045000	158,200	144,000	14,200
39030100048000	120,500	109,600	10,900
39030100100001	192,000	181,400	10,600
39030100118000	135,000	125,000	10,000
39030300001000	188,000	177,100	10,900
39030300004000	13,100	23,500	-10,400
39030300006000	198,000	185,000	13,000
39030400001001	415,000	396,800	18,200
39040300011000	183,000	173,000	10,000
39040300025000	215,000	170,700	44,300
39040300030001	226,000	215,000	11,000
39040300044000	283,000	269,800	13,200
39040600007000	227,600	207,000	20,600
39050100002000	650,000	621,300	28,700
39050100007000	681,000	661,300	19,700
39050300002000	261,000	249,000	12,000
39050300013000	727,700	706,500	21,200
39050500006001	204,000	194,000	10,000
39050900023050	477,000	463,000	14,000
39051000001001	929,700	812,900	116,800
39060100032000	144,200	131,100	13,100
39060100063000	223,000	210,600	12,400
39070400001000	581,000	559,000	22,000
39080000003000	389,000	370,400	18,600
39080000006000	418,000	398,100	19,900
39080000008000	430,000	407,700	22,300
39080200005000	261,000	249,000	12,000
39080200009000	239,000	227,500	11,500

DEVILS LAKE CHANGES 2022 - TRUE AND FULL VALUE

<u>PARCEL NUMBER</u>	<u>2022</u>	<u>2021</u>	<u>CHANGE</u>
39080200020000	245,000	233,700	11,300
39080300004000	222,000	202,300	19,700
39080300016000	251,000	238,000	13,000
39080300019000	344,900	321,800	23,100
39080300021002	468,300	445,400	22,900
39080300021003	396,200	363,700	32,500
39080400030000	146,100	50,000	96,100
39080500004000	231,500	220,100	11,400
39080600001001	202,500	190,800	11,700
39080600001002	198,900	187,300	11,600
39080600001003	198,900	187,300	11,600
39080600001004	202,500	190,800	11,700
39080600002001	215,900	203,400	12,500
39080600002002	215,900	203,400	12,500
39080600003000	810,500	771,900	38,600
39080600007001	310,100	267,000	43,100
39080600009001	364,900	12,000	352,900
39090100007000	468,500	430,000	38,500
39110100001001	366,000	355,100	10,900
39110100016000	445,500	432,500	13,000
39110300012000	214,000	187,500	26,500
39110400007001	192,000	178,000	14,000
39110400017000	217,000	201,000	16,000
39110400044000	281,800	261,000	20,800
39110500005000	280,000	261,100	18,900
39120300011000	514,000	498,600	15,400
39120300011001	513,000	499,100	13,900
39120400001000	3,231,700	2,331,700	900,000
39130700012000	278,000	262,000	16,000
39130700015000	178,000	166,800	11,200
39130900002000	162,800	148,100	14,700
39131000002000	2,792,304	961,000	1,831,304
39150200007000	205,000	193,800	11,200
39150300034001	252,000	256,600	-4,600
39150300041000	220,500	210,100	10,400
39150400006000	230,000	193,500	36,500
39150400007000	241,500	223,700	17,800
39150400008000	200,000	185,900	14,100
39150500004000	133,900	121,800	12,100
39150500056000	219,000	207,000	12,000

DEVILS LAKE CHANGES 2022 - TRUE AND FULL VALUE

<u>PARCEL NUMBER</u>	<u>2022</u>	<u>2021</u>	<u>CHANGE</u>
39150500118000	139,500	99,500	40,000
39150500122000	115,000	105,000	10,000
39160100007001	210,000	200,000	10,000
39173000009000	406,000	391,800	14,200
39180100009000	226,000	215,000	11,000
39180300053000	128,000	117,600	10,400
39180400010000	113,800	103,500	10,300
39180600048000	279,000	171,100	107,900
39180600094000	275,000	255,000	20,000
39180600100001	254,000	241,800	12,200
39180600109000	328,000	240,300	87,700
39180600110000	210,000	192,400	17,600
39190000024000	249,000	171,300	77,700
39190300016001	1,124,000	1,053,900	70,100
39190300027000	35,750	50,800	-15,050
39190300028000	73,600	77,700	-4,100
39190300029000	197,000	182,000	15,000
39191200001000	292,000	273,700	18,300
39191200002000	284,000	268,600	15,400
39191200003000	291,000	272,000	19,000
39191200004000	285,600	274,800	10,800
39191200005000	285,500	268,700	16,800
39191200008000	282,000	267,200	14,800
39191200009000	258,500	245,400	13,100
39191200010000	256,700	243,600	13,100
39191200011000	256,700	243,600	13,100
39191200012000	258,500	245,400	13,100
39191300001001	215,000	202,800	12,200
39191300001002	215,000	202,800	12,200
39191300002001	215,000	202,800	12,200
39191300002002	215,000	202,800	12,200
39191300003001	215,000	202,800	12,200
39191300003002	215,000	202,800	12,200
39191300004001	215,000	202,800	12,200
39191300004002	215,000	202,800	12,200
39191300005001	215,000	202,800	12,200
39191300005002	215,000	202,800	12,200
39191300006001	215,000	202,800	12,200
39191300006002	215,000	202,800	12,200
39191500001000	212,000	199,600	12,400

DEVILS LAKE CHANGES 2022 - TRUE AND FULL VALUE

<u>PARCEL NUMBER</u>	<u>2022</u>	<u>2021</u>	<u>CHANGE</u>
39191500002000	208,000	195,700	12,300
39191500003000	208,000	195,700	12,300
39191500004000	213,800	201,400	12,400
39191500005000	87,100	1,100	86,000
39191500006000	81,300	1,100	80,200
39191500007000	81,300	1,100	80,200
39191500008000	87,100	1,100	86,000
39200200003000	229,200	208,400	20,800
39230200004000	287,000	262,000	25,000
39230200006000	290,000	277,000	13,000
39230200016000	230,000	219,500	10,500
39230300007001	890,000	850,000	40,000
39270200004001	380,100	370,100	10,000
39270200018000	936,000	917,500	18,500
39270200019000	1,287,700	1,262,700	25,000
39270200024000	921,000	877,600	43,400
39270300011000	413,000	393,800	19,200
39270500004000	199,000	184,900	14,100
39272900002054	281,000	270,700	10,300
392735000030000	1,722,700	1,647,700	75,000
39280200002000	137,000	127,000	10,000

2021 SALES RATIO MEDIAN COMMERCIAL PROPERTY 93.9%

NO MARKET ADJUSTMENT REQUIRED FOR 2022

2021 SALES RATIO MEDIAN RESIDENTIAL PROPERTY 90.6%

MARKET ADJUSTMENT APPROXIMATELY 3% REQUIRED FOR 2022

2022 VALUE TOTALS

	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>TOTALS</u>
WITH TIF	274,077,650	190,220,084	464,297,734
TIF	29,810,500	16,141,823	45,952,323
WITHOUT TIF	244,267,150	174,078,261	418,345,411

CITY OF DEVILS LAKE

COMPARISON OF TRUE AND FULL VALUATION				
<u>YEAR</u>	<u>COMMERCIAL**</u>	<u>RESIDENTIAL</u>	<u>TOTAL</u>	<u>% CHANGE</u>
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%
2021	183,745,335	235,497,086	419,242,421	3.6%
*2022	185,096,514	244,267,150	429,363,664	2.4%

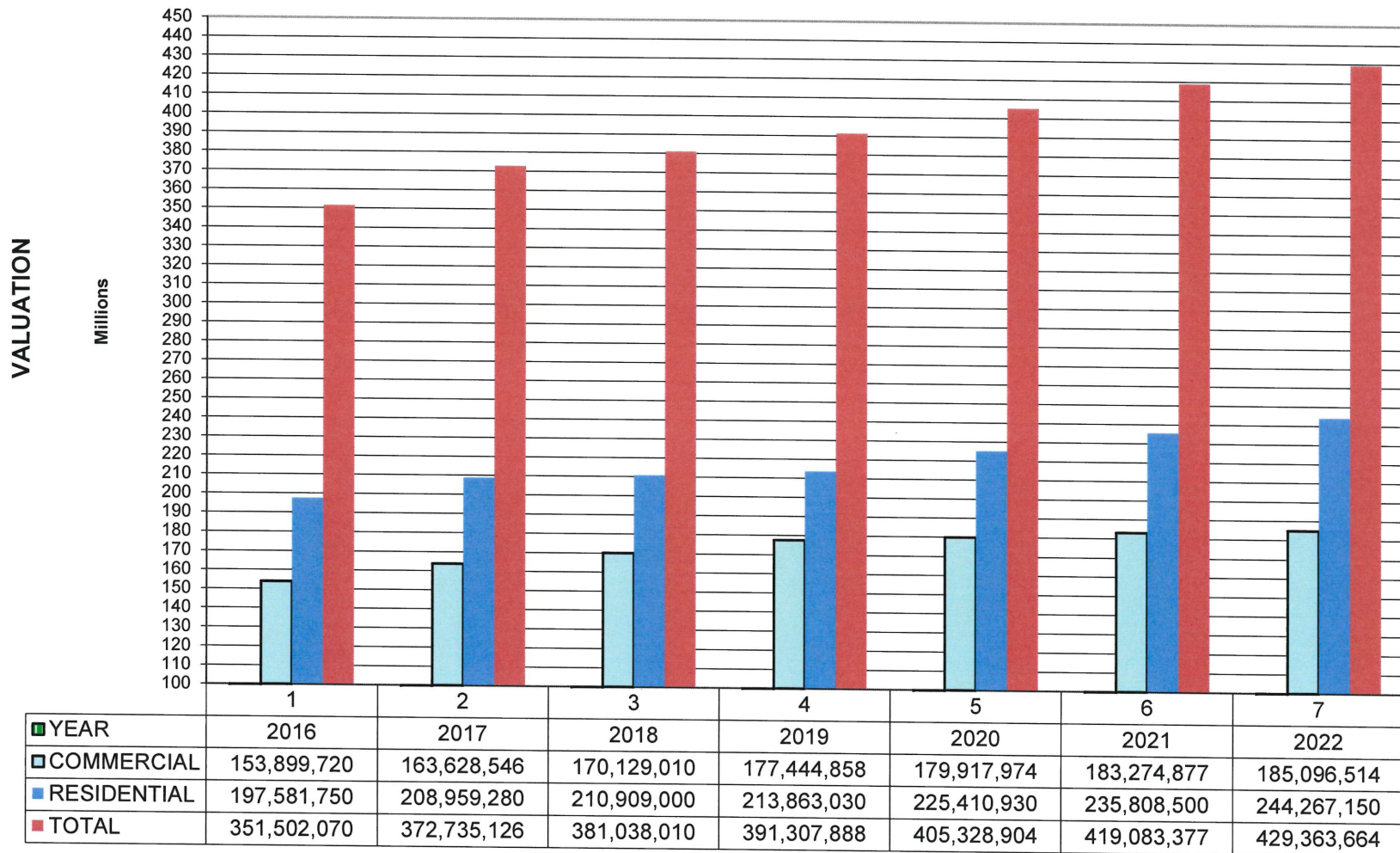
**Include utilities

COMPARISON OF TAXABLE VALUATION					
<u>YEAR</u>	<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>TOTALS</u>	<u>UTILITIES</u>	<u>W/UTILITIES</u>
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
2021	8,620,490	10,611,382	19,231,872	543,253	19,775,125
*2022	8,711,572	12,213,357	20,924,929	550,914	21,475,843

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

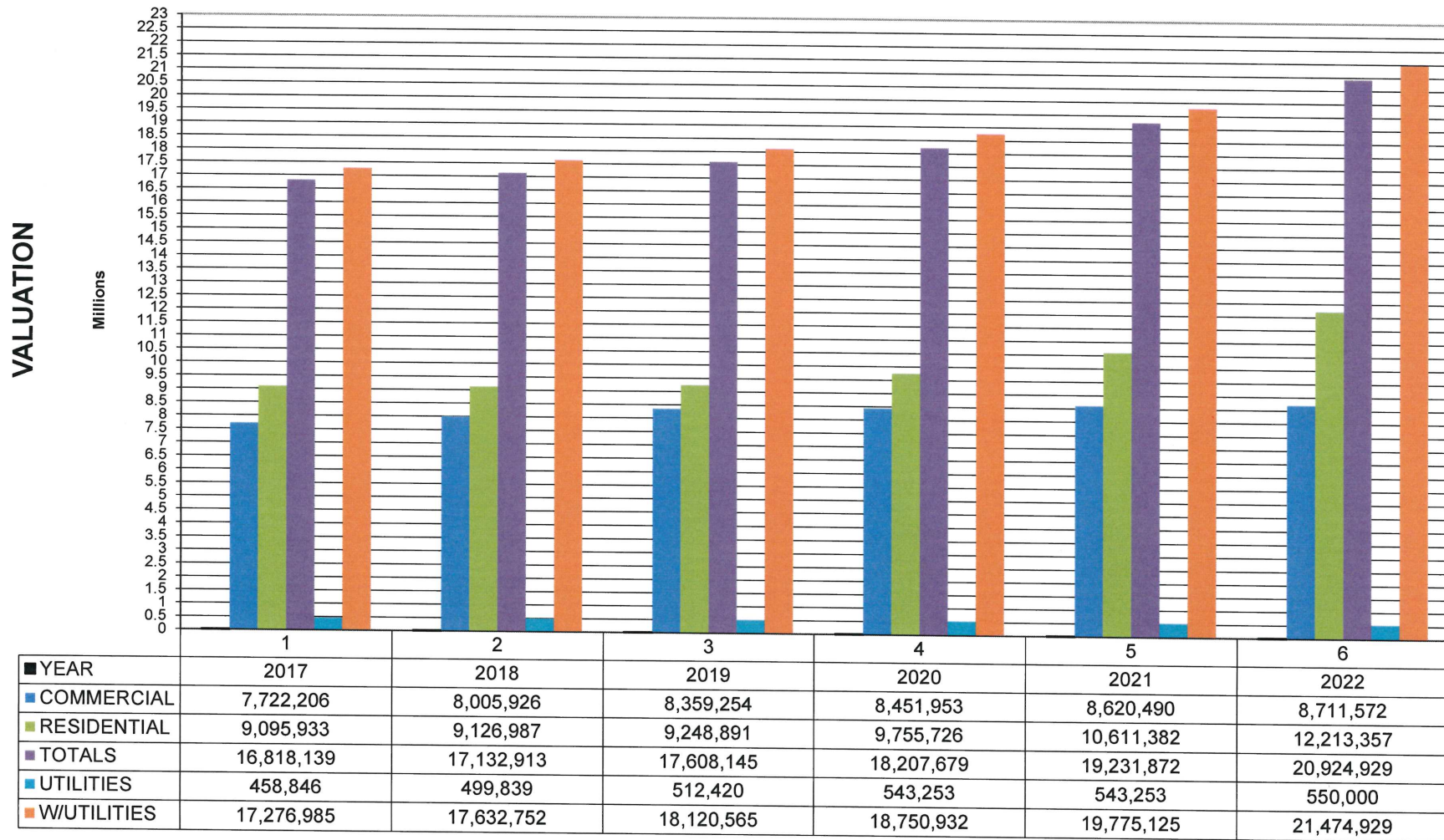
Values do not include Increment Districts

TRUE & FULL VALUATION COMPARISON



■ YEAR
 ■ COMMERCIAL
 ■ RESIDENTIAL
 ■ TOTAL

TAXABLE VALUE COMPARISON



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

TOTAL FOR ALL TIF DISTRICTS - 2022

<u>TIF DISTRICT</u>	<u>2021</u>	<u>2022</u>	<u>CHANGE</u>	<u>2021 COMM</u>	<u>2021 RES</u>	<u>2021 TOTAL</u>	<u>2022 COMM</u>	<u>2022 RES</u>	<u>2022 TOTAL</u>
ELKHORN	5,046,300	5,187,900	141,600	781,900	4,264,400	5,046,300	795,900	4,392,000	5,187,900
AGASSIZ	7,701,700	7,790,300	88,600	1,574,400	6,127,300	7,701,700	1,652,000	6,138,300	7,790,300
HIGHLAND PARK/CITY ESTATES	4,160,900	4,348,800	187,900	12,100	4,148,800	4,160,900	12,100	4,336,700	4,348,800
HIGHLAND PARK 2ND SUB	4,926,900	5,514,100	587,200	790,700	4,136,200	4,926,900	817,300	4,696,800	5,514,100
STONE RIDGE	4,991,700	5,205,000	213,300	10,100	4,981,600	4,991,700	10,100	5,194,900	5,205,000
SMITH'S SUB 16TH ST SE	7,291,500	8,004,700	713,200	323,300	6,968,200	7,291,500	318,900	7,685,800	8,004,700
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	3,566,700	5,398,004	1,831,304	3,566,700	0	3,566,700	5,398,004	0	5,398,004
TOTAL FOR ALL DISTRICTS	45,102,800	48,865,904	3,763,104	14,476,300	30,626,500	45,102,800	16,421,404	32,444,500	48,865,904
MINUS ORIGINALS		2,913,581							
TOTAL INCREMENT		45,952,323							

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 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39050900001000	208,300	202,300	6,000
39050900002000	8,200	8,200	0
39050900003001	301,700	292,900	8,800
39050900005000	333,200	323,500	9,700
39050900006000	426,800	414,400	12,400
39050900007000	332,200	322,600	9,600
39050900008000	7,600	7,600	0
39050900009000	384,700	373,500	11,200
39050900010000	9,100	9,100	0
39050900011000	357,200	346,800	10,400
39050900012000	369,300	358,600	10,700
39050900013001	411,800	399,800	12,000
39050900015001	369,700	359,000	10,700
39050900017001	326,500	317,000	9,500
39050900018001	287,700	287,700	0
39050900020000	6,300	6,300	0
39050900021000	162,700	158,000	4,700
39050900022051	203,400	197,500	5,900
39050900022052	204,500	198,500	6,000
39050900023050	477,000	463,000	14,000
TOTALS	5,187,900	5,046,300	141,600

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

76,075
78,197

AGASSIZ SUB CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39010700001002	42,800	41,900	900
39010700001050	867,700	866,500	1,200
39010700001060	862,000	860,800	1,200
39010700002000	826,000	787,200	38,800
39010700003002	1,186,500	1,183,900	2,600
39010700003050	278,800	278,000	800
39010700003051	576,100	575,300	800
39010700003060	866,200	865,000	1,200
39010700004000	826,000	787,200	38,800
39010700005000	1,458,200	1,455,900	2,300
TOTALS	7,790,300	7,701,700	88,600

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

116,736
118,177

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39030000001000	274,100	266,100	8,000
39030000002001	244,500	227,800	16,700
39030000002002	244,500	227,800	16,700
39030000003000	220,000	209,300	10,700
39030000003001	220,000	209,300	10,700
39030000004001	304,400	290,700	13,700
39030000004002	245,900	234,600	11,300
39080000001001	254,600	247,200	7,400
39080000001050	0	0	0
39080000003000	389,000	370,400	18,600
39080000004000	12,100	12,100	0
39080000005000	224,100	217,600	6,500
39080000006000	418,000	398,100	19,900
39080000007000	293,400	284,800	8,600
39080000008000	430,000	407,700	22,300
39080000009001	325,600	316,100	9,500
39080000009050	248,600	241,300	7,300
TOTALS	4,348,800	4,160,900	187,900

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

61,685
64,470

HIGHLAND PARK 2ND SUB CHANGES 2022

<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39080600001001	202,500	190,800	11,700
39080600001002	198,900	187,300	11,600
39080600001003	198,900	187,300	11,600
39080600001004	202,500	190,800	11,700
39080600002001	215,900	203,400	12,500
39080600002002	215,900	203,400	12,500
39080600003000	810,500	771,900	38,600
39080600004000	587,400	570,300	17,100
39080600005000	496,900	482,500	14,400
39080600006000	303,400	294,600	8,800
39080600007001	310,100	267,000	43,100
39080600009001	364,900	12,000	352,900
39080600016000	5,700	5,700	0
39080600017000	1,100	1,100	0
39080600018000	0	0	0
39080700001000	352,200	342,000	10,200
39080700002000	275,300	267,300	8,000
39080700003000	281,700	273,500	8,200
39080700004000	295,500	286,900	8,600
39080700005000	194,800	189,100	5,700
	5,514,100	4,926,900	587,200

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

74,320
83,067

STONERIDGE SUB CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39191200001000	292,000	273,700	18,300
39191200002000	284,000	268,600	15,400
39191200003000	291,000	272,000	19,000
39191200004000	285,600	274,800	10,800
39191200005000	285,500	268,700	16,800
39191200006000	274,000	268,800	5,200
39191200007000	277,000	271,800	5,200
39191200008000	282,000	267,200	14,800
39191200009000	258,500	245,400	13,100
39191200010000	256,700	243,600	13,100
39191200011000	256,700	243,600	13,100
39191200012000	258,500	245,400	13,100
39191200013000	317,300	308,000	9,300
39191200014000	282,900	274,600	8,300
39191200015000	280,800	272,600	8,200
39191200016000	317,300	308,000	9,300
39191200017001	432,100	419,500	12,600
39191200019000	9,000	9,000	0
39191200020000	263,000	255,300	7,700
39191200021000	1,100	1,100	0
39191200022000	0	0	0
TOTALS	5,205,000	4,991,700	213,300

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

73,993
77,154

SMITH'S SUB - 16TH ST SE CHANGES 2022

<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39110400028000	162,000	157,300	4,700
39110400030000	247,500	247,500	0
39190000001000	280,900	272,700	8,200
39190000002000	4,300	4,300	0
39190000003000	212,500	206,300	6,200
39190000004000	4,300	4,300	0
39190000005000	4,300	4,300	0
39190000006000	196,500	190,700	5,800
39190000007000	25,500	25,500	0
39190000008000	222,900	216,400	6,500
39190000009000	227,800	221,100	6,700
39190000011001	213,900	207,700	6,200
39190000011003	6,000	6,000	0
39190000011004	266,900	259,100	7,800
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	255,200	247,700	7,500
39190000019001	282,300	274,100	8,200
39190000021000	194,000	188,400	5,600
39190000022000	5,000	5,000	0
39190000023000	5,000	5,000	0
39190000024000	249,000	171,300	77,700
39190000025000	284,600	276,300	8,300
39190000026000	123,800	120,200	3,600
39190000027000	185,100	179,700	5,400
39190000030000	569,800	553,200	16,600
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	215,000	202,800	12,200
39191300001002	215,000	202,800	12,200
39191300002001	215,000	202,800	12,200
39191300002002	215,000	202,800	12,200
39191300003001	215,000	202,800	12,200
39191300003002	215,000	202,800	12,200
39191300004001	215,000	202,800	12,200
39191300004002	215,000	202,800	12,200
39191300005001	215,000	202,800	12,200
39191300005002	215,000	202,800	12,200
39191300006001	215,000	202,800	12,200
39191300006002	215,000	202,800	12,200
39191400001000	7,100	7,100	0

SMITH'S SUB - 16TH ST SE CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39191400002000	1,100	1,100	0
39191500001000	212,000	199,600	12,400
39191500002000	208,000	195,700	12,300
39191500003000	208,000	195,700	12,300
39191500004000	213,800	201,400	12,400
39191500005000	87,100	1,100	86,000
39191500006000	81,300	1,100	80,200
39191500007000	81,300	1,100	80,200
39191500008000	87,100	1,100	86,000
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	8,004,700	7,291,500	713,200

TOTAL TAXES LEVIED 2021
ESTIMATED TAXES 2022

69,319
79,882

BRAUNAGEL 1ST ADDN CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
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 2021
ESITMATED TAXES 2022

122,160
122,160

MAUVE ESTATES CHANGES 2022			
<u>PARCEL NUMBER</u>	<u>2022 TOTAL</u>	<u>2021 TOTAL</u>	<u>CHANGE</u>
39131000001000	2,605,700	2,605,700	0
39131000002000	2,792,304	961,000	1,831,304
39131000003000	0	0	0
39131000004000	0	0	0
TOTALS	5,398,004	3,566,700	1,831,304

TOTAL TAXES LEVIED 2021

58,743

ESTIMATED TAXES 2022

88,905

2022 TAX EXEMPT PROPERTY

<u>Parcel</u>	<u>Owner</u>	<u>Address</u>	<u>City</u>
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 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

2022 DISABLED VETERAN (SPOUSE)

<u>Parcel</u>	<u>Last</u>	<u>First</u>	<u>Address</u>	<u>City</u>
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
39-0805-00011-000	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
39-1303-00002-000	Kushel	Gloria	911 4th Ave NE	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
39-1104-00010-000	Reed	David	1303 14th St SE	Devils Lake, ND 58301
39-0301-00112-000	Ripplinger	Connie (spouse)	913 4th St 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
39-0805-00009-001	Strube	Delton	217 Walnut Dr SE	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	Devils Lake, ND 58301

2022 BLIND EXEMPTION

<u>Parcel</u>	<u>Owner</u>	<u>Address</u>	<u>City</u>
39-1306-00007-000	Carol Schmitt	200 14th Ave NE	Devils Lake ND 58301

2022 HOMESTEAD CREDIT APPLICATIONS

<u>Parcel</u>	<u>Last</u>	<u>First</u>	<u>Address</u>	<u>City</u>
39-0000-00764-000	Aabrekke	Gertrude	214 12th St NW	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
39-0803-00016-000	Belford	Terri	108 21st St NE	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
39-1803-00021-000	Dettling	David	715 6th Ave NE	Devils Lake, ND 58301
39-1505-00089-000	Dobler	Janet	910 2nd St 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
39-1301-00009-000	Hanson	Jody	902 7th St NE	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
39-1904-00019-000	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	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	Vicky	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
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

2022 HOMESTEAD CREDIT APPLICATIONS

<u>Parcel</u>	<u>Last</u>	<u>First</u>	<u>Address</u>	<u>City</u>
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
39-0805-00007-000	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
39-0804-00039-000	Rockvov	Larry	820 9th St 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	Swenson	Laurice	906 11th St SE	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