

## CITY BOARD OF EQUALIZATION MINUTES

A meeting of the Devils Lake City Board of Equalization was held on April 13, 2023 at 12:00 PM in the City Commission Chambers. The following members were present: President Moe, Rob Hach, Jason Pierce, and Shane Hamre. Commissioner Dale Robbins was absent. Also present were the City Administrator, City Assessor and City Building Inspector.

The Assessor's Annual Report was reviewed.

The report showed that residential assessments in 2022 were on average about 87.2% of the 2022 selling price. An increase of 6% to all residential dwelling values was applied to bring the assessments into tolerance at 92.0%. The report also showed commercial properties were on average about 92.0% of the 2022 selling price. State set tolerance levels are 90-100% of market value.

The City Assessor reported that there was one appeal filed. The appeal was filed by Sally Paul from Delta Property Tax Advisors who is representing the ownership of the property located at 137 Highway 2 West, also known as the Holiday Gas Station. The appellant was not present at the meeting. The appeal packet was reviewed. Commissioner Hamre moved to deny the appeal and leave the total valuation at \$421,500. Motion seconded by Commissioner Pierce and carried by the following roll call vote: ayes: Pierce, Hamre, Hach, Moe: nays: None.

The City Assessor reported that no other appeals were received, nor were any other property owners present at the meeting.

Commissioner Hach moved to approve the 2023 valuations as presented by the City Assessor. Motion seconded by Commissioner Hamre and carried by the following roll call vote: ayes: Pierce, Hamre, Hach, Moe: nays: None.

Commissioner Pierce moved to approve the Homestead Credit Applications. Motion seconded by Commissioner Hach and carried unanimously.

Commissioner Hamre moved to approve the Special Circumstances Exemption Applications. Motion seconded by Commissioner Pierce and carried unanimously.

Commissioner Pierce moved to approve the Blind Exemption Applications. Motion seconded by Commissioner Hamre and carried unanimously.

Commissioner Pierce moved to adjourn. Motion seconded by Commissioner Hamre and carried unanimously.