

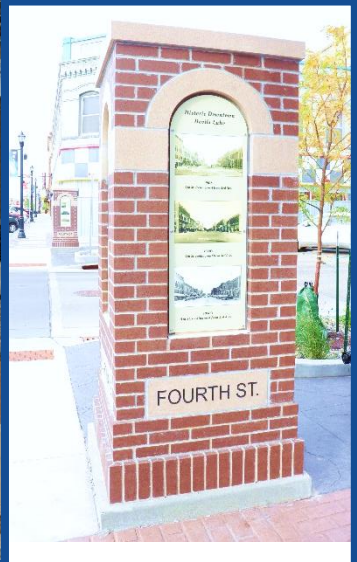
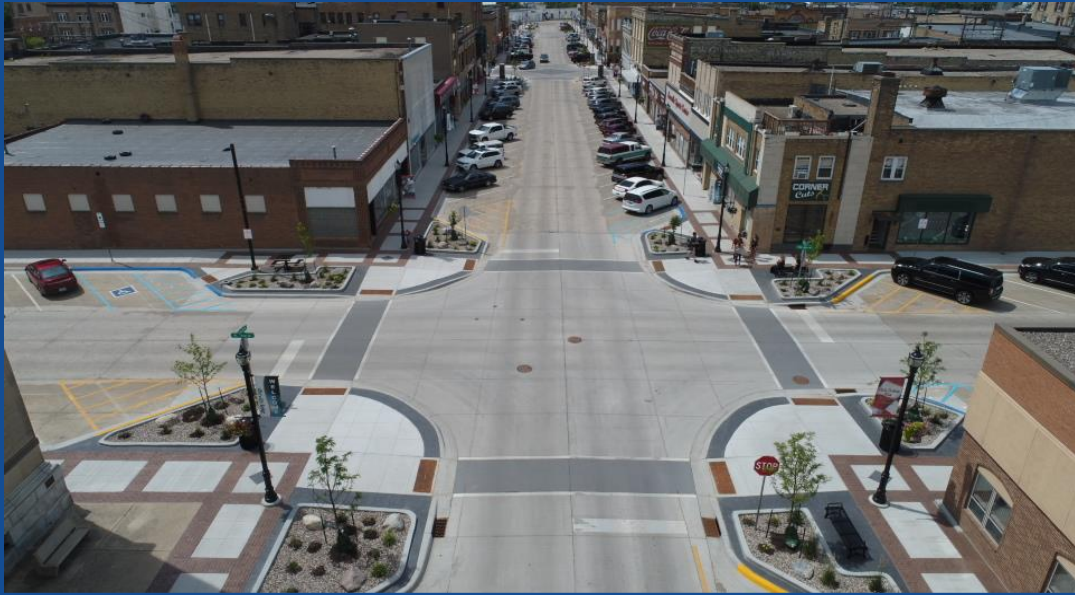


# devils lake

Assessing/Building

## 2023 Equalization Report

ROB JOHNSON, CITY ASSESSOR  
April 13, 2023



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## **THE BOARD OF EQUALIZATION**

### Members of the City Board of Equalization

The City Board of Equalization consists of the members of the city governing body. In Devils Lake, this is the Devils Lake City Commission. The Executive Officer of the City governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. In Devils Lake it is the Commission President, also known as the Mayor. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

### Duties of the City Board of Equalization

The City Board of Equalization is responsible for equalizing the assessment roll within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than fifteen percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the City Board of Equalization, any person feeling aggrieved by anything in the assessment roll may apply to the Board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The Board of Equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

### Meeting Dates and Times of the City Board of Equalization

The City Board of Equalization shall meet at the usual place of the city governing body within the first 15 days in April in each year. In Devils Lake this is the Commission Chambers at Devils Lake City Hall. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the City Auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of Assessor for two or more cities or townships, the City Auditor may, after



consultation with the Assessor involved, designate the hour and day in the month of April at which the Board of Equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the City Auditor at least ten days before the meeting. (NDCC 57-11-01)

### Appeal Process Through the Board of Equalization

North Dakota law directs all real property in the state to be assessed as to its value on February 1st of each year. Assessment officials around the state spend most of January, February, and March preparing these values by studying costs to build new, the area's marketing of existing property and how these factors affected the current valuations. The Assessor must notify the property owner whenever the true and full valuation is increased by more than 10 percent over the last assessment. The notice must be delivered in writing to the property owner at the property owner's last known address at least 15 days prior to the local board of equalization. The notice must provide the true and full values used by the Assessor along with the dates, times, and locations of both the City and the County Board of Equalizations.

City Board of Equalization is required to be held within the first 15 days of April, the County Board of Equalization is required to be held during the first ten days of June, and the State Board of Equalization meets the second Tuesday in August. A property owner who has questions about their valuation should contact the Assessment Department. They may appear before the City Board of Equalization and the County Board of Equalization. Either of these boards may change the assessment of the property.

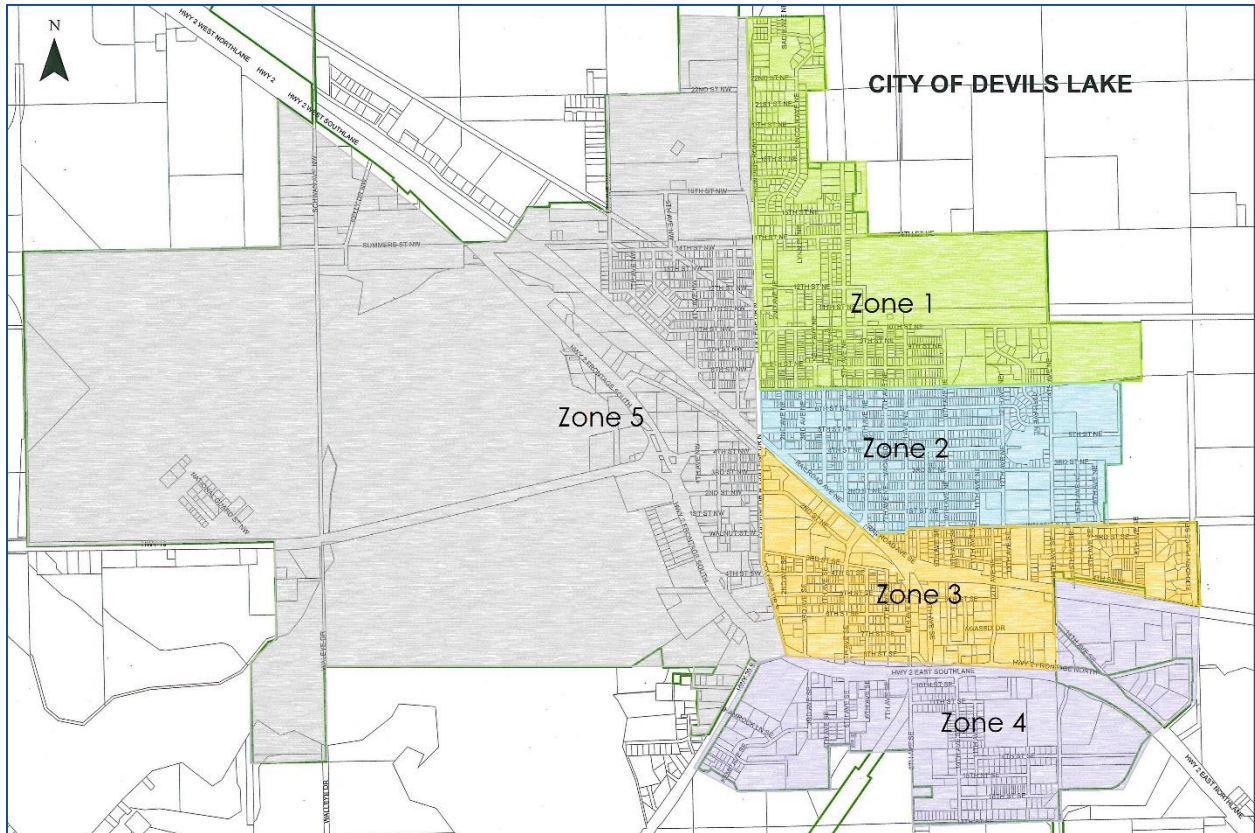
A property owner can only appeal to the State Board of Equalization if they have appealed to both the City and County Boards of Equalization. The decision of the State Board of Equalization is final in this appeal process.

### **MESSAGE FROM THE CITY ASSESSOR**

This is my first Board of Equalization as I jumped into this role in mid-September of 2022. While the visual presentation of this report is likely significantly different from what you have seen historically, you will find that a lot of the information is similar to years past. One goal is to conduct organized property assessments based upon a 5-year cycle, breaking down the city into five zones as per the following map. It was intended to start this year but given recent technological issues commercial properties will be the focal point of this year and the routine cycle of assessments will be targeted to begin in 2024.

Within this process, notices to all property owners in the zone to be assessed that year will be mailed as part of attempts to schedule on-site inspections. Inspections will take approximately 15-20 minutes and will be scheduled in

conjunction with the property owner. Properties where access is not granted will have the features and conditions of the property estimated to determine the estimated market value.



In addition to working on commercial properties, there will be a significant review of how land values are calculated with a high probability of a transition to a more generally accepted method of valuation.

## PROPERTY TAX CREDITS AND EXEMPTIONS

### Homestead Tax Credit

The Homestead Property Tax Credit and Renter's Refund are property tax credits available to eligible North Dakotans. Individuals may qualify for a property tax credit or partial refund of the rent they pay, if one of the following requirements is met:

- 65 years of age or older, **OR**
- An individual with a permanent or total disability
  - Proof of total disability must be established by a certificate from a licensed physician or a written determination of disability from the Social Security Administration or federal or state agency authorized to certify an individual's disability.

- There is no age requirement for those with permanent or total disability.
- A homeowner with disability must meet the same requirements, except for age, as a senior citizen homeowner.

For a married couple who are living together, only one may apply for the Homestead Property Tax Credit or Renter's Refund. Only the spouse applying for the credit needs to be 65 years of age or older, or permanently and totally disabled.

The amount of the credit depends on the homeowner's income (see the table for taxable value below). If the recipient of the credit sells the homestead, the credit may be applied to the recipient's new homestead. If the applicant dies, all benefits terminate at the end of the taxable year.

The Homestead Property Tax Credit is subject to the same adjustment, equalization, and abatement as other real property assessments.

**Eligibility:** To be eligible for this program, you (the homeowner) must:

- Live at and be invested in the property.
- Not have assets that exceed \$500,000, including the market value of the homestead and the value of any assets gifted or otherwise divested within the last three years.
- Not have income that exceeds \$42,000, including the income of your spouse and any dependents, for the calendar year preceding the assessment date.

The homeowner does not qualify to receive the credit if the homestead is rented while the owner is temporarily absent, or the homestead is a farm structure (farm structures are exempt from taxation).

The Homestead Property Tax Credit reduces the homeowner's taxable value on a tiered system. The below table shows the tiers and the number of applications received to date at each tier.

There were 108 applications sent out by the assessing department to individuals who have previously applied for the Homestead Tax Credit. A complete list of applicants will be provided in [Appendix A](#).

If annual total income is:	Taxable value is reduced by:	Maximum reduction of taxable value:	2023 Apps Received
\$0 - \$22,000	100%	\$5,625	52
\$22,001 - \$26,000	80%	\$4,500	12
\$26,001 - \$30,000	60%	\$3,375	9
\$30,001 - \$34,000	40%	\$2,250	8
\$34,001 - \$38,000	20%	\$1,125	3
\$38,001 - \$42,000	10%	\$563	2
\$42,000 +	Ineligible	N/A	3
		<b>Total</b>	<b>89</b>

Through March 21, 2023.

### Disabled Veterans Tax Credit

The Disabled Veteran's Property Tax Credit is available to veterans of the United States Armed Forces with a disability of 50% or greater.

If eligible, the credit may reduce the taxable value of a homestead. A homestead can include a house, the land the house is on, and/or other buildings on the same land. If a qualified veteran moves to a different homestead, the credit can be applied to the new property.

**Eligibility:** To be eligible for this program, you must:

- Be a disabled veteran of the United States Armed Forces with an armed forces service-connected disability of 50% or greater in the year for which the application is made.
  - Your extra-schedular rating, to include individual unemployability, may bring the total disability rating to 100%, as determined by the United States Department of Veterans Affairs.
- Have received an honorable discharge or be retired from the United States Armed Forces.
- Reside on and be invested in the property.

If two disabled veterans are married and living together, the combined credits may not exceed 100% of \$8,100 of taxable value of the homestead. In the event of the applicant's death, the spouse is eligible for the credit. The spouse who is receiving United States Department of Veterans Affairs dependency and indemnity compensation receives 100% of the credit, until remarried.

With the credit, the applicant's taxable value may decrease according to the following table which also shows a breakdown of current number of veterans receiving the benefit within the city:



Disability Percentage	Maximum Reduction	Qualified Veterans
100%	\$8,100	17
90%	\$7,290	2
80%	\$6,480	2
70%	\$5,670	4
60%	\$4,860	5
50%	\$4,050	4
<b>Total Veterans Receiving Benefit</b>		<b>34</b>

A complete list of applicants will be provided in [Appendix B](#).

### Exempt Properties

North Dakota Century Code allows for various organizations to request an exemption from property tax due to special circumstances such as a religious organization, nursing homes, public hospitals, and non-profit organizations such as group homes and lodges. The list of 30 applicants will be provided in [Appendix C](#).

Residential homes owned and occupied by an individual who is blind shall be exempt up to \$160,000 of the building value. Homes that are owned by a spouse of a blind person shall also be exempt within the limits of this exemption as long as the blind person resides in the home. The list of one (1) applicant for the blind exemption will be provided in [Appendix D](#).

### Tax Increment Financing (TIF)

Tax increment Financing, or TIF, is used to facilitate the development of industrial or commercial properties, eliminate and prevent the development or spread of slums and urban blight, encourage needed urban rehabilitation, provide for the redevelopment of slum and blighted areas, or undertake these activities or other feasible municipal activities as may be suitably employed to achieve the objectives of the workable program.

The City of Devils Lake currently has 8 TIF districts. The total values of the districts and individual parcels within each district will be provided in [Appendix E](#).

## **PERMITS AND SALES DATA**

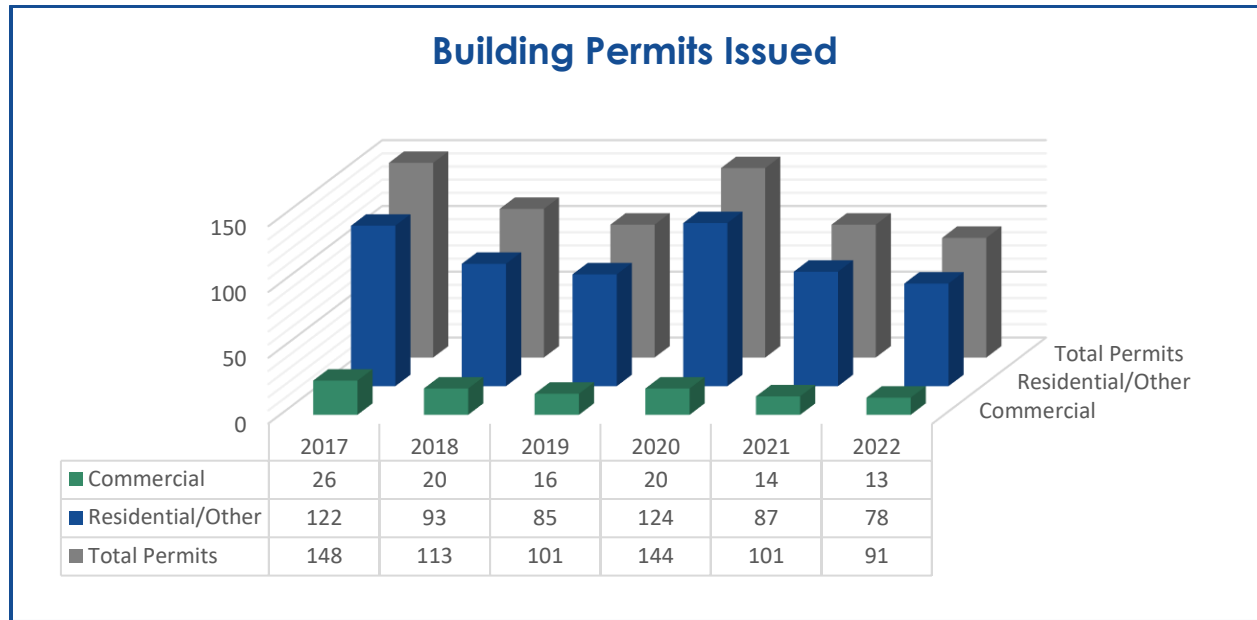
Historical and trend data evaluation are important in property value assessment because they provide a context for understanding the current value of a property. Historical data gives information about previous sales prices and market conditions for a specific property or area, which can be used to identify trends and patterns in the market. This information can then be used to project

future values and make more accurate valuations. Trend data, such as changes in population, employment, and economic indicators, can also provide insight into the overall health of the local real estate market and how it may impact the value of a specific property. Together, historical and trend data can help assessors make more informed decisions and produce more accurate valuations.

Building Permits

Building permits are issued and maintained by the Building Inspector for both the City of Devils Lake and the extraterritorial area (ETA) surrounding the city. There were 91 building permits issued in 2022 with a total construction cost of \$16,492,836.77. Total permits are down from 101 in 2021 and the lowest in six years, where \$16.5 million in construction costs is up nearly \$10 million from 2021 and the highest in six years.

Of the 91 permits issued in 2022, 15 were for projects in the ETA. There were three permits issued for construction of single-family homes, one within the city and two in the ETA.



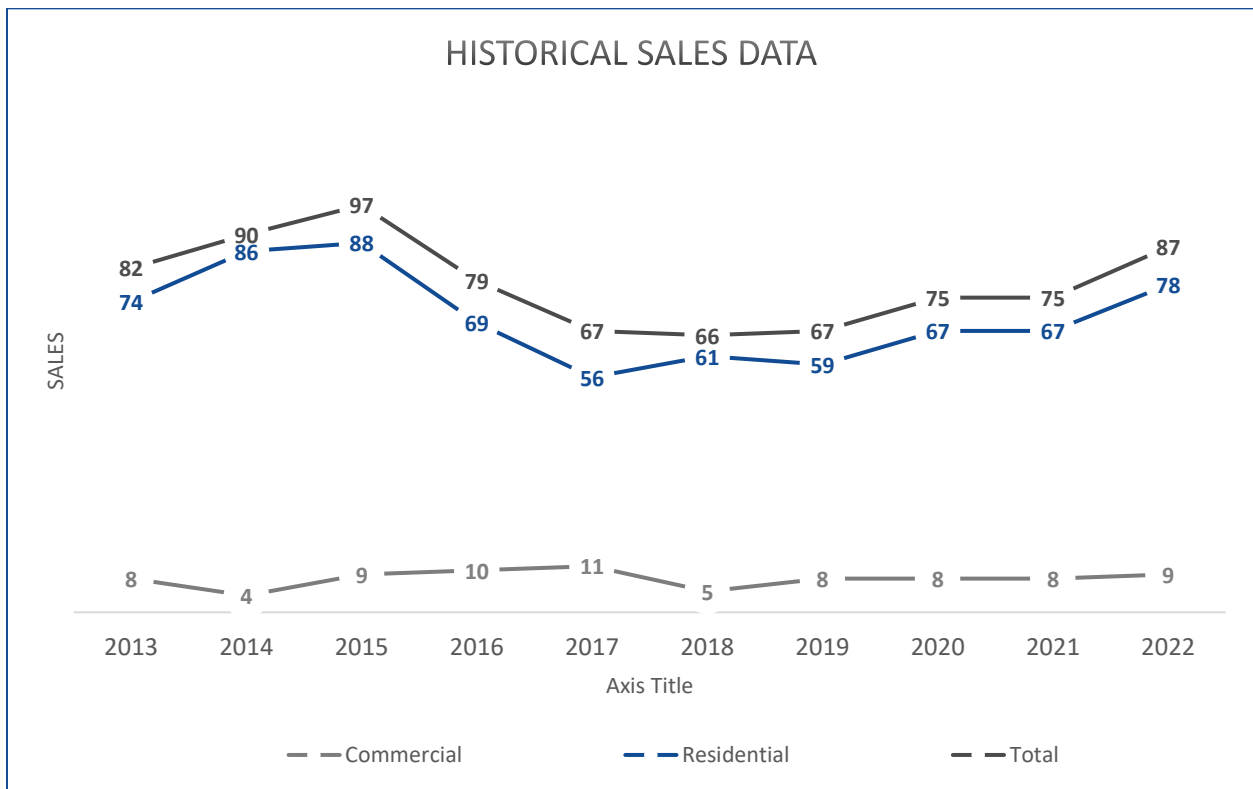
In the following table you will see the breakdown of the number of permitted projects within specific value ranges. An average of 81% of projects are valued under \$50,000 with half of those, or an average of 40% of the total, coming in under \$5,000.

## DISTRIBUTION OF PERMITS BY PROJECT COST

Project Cost	2017	2018	2019	2020	2021	2022
\$ 0 - \$ 4,999	70	43	44	58	40	30
\$ 5,000 - \$ 49,999	53	44	39	64	44	39
\$ 50,000 - \$ 99,999	11	7	7	9	1	8
\$100,000 - \$ 499,999	9	18	11	9	13	9
\$500,000 +	5	1	0	4	3	5
<b>Total</b>	<b>148</b>	<b>113</b>	<b>101</b>	<b>144</b>	<b>101</b>	<b>91</b>

### Sales

The volume of commercial sales remains relatively consistent at 9 for 2022, while residential property sales rose to 78 in 2022.



The average sale price of a residential property in 2022 was \$168,863. The following table breaks down the volume of sales by price range. This table will compare historical information in future reports.

<b>SALE PRICE STRATA</b>	
<b>Sale Price</b>	<b>2022</b>
\$ - - \$ 39,999	4
\$ 40,000 - \$ 79,999	7
\$ 80,000 - \$119,999	11
\$ 120,000 - \$159,999	16
\$ 160,000 - \$199,999	14
\$ 200,000 - \$249,999	12
\$ 250,000 - \$299,999	8
\$ 300,000 - \$349,999	5
\$ 350,000 - \$399,999	0
\$ 400,000 - \$449,999	1
\$ 450,000 - \$499,999	0
\$ 500,000 +	0
<b>Total</b>	<b>78</b>
<b>Avg Sale Price</b>	<b>\$ 168,863</b>

### PROPERTY TAX CALCULATION

Property taxes are determined by each local political body (city, county, school, and park board) 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 the tax burden. To calculate gross taxes on a property, the following formula is used:

$$\text{Assessor's Value} \times \text{Assessment Ratio} \times \text{Assessment Factor} \times \text{Mill Levy} = \text{Gross Tax}$$

The Assessment Ratio is 50% for all properties. The Assessment Factor is 9% for residential properties and 10% for all other classes of property. The mill levy in the City of Devils Lake for 2023 was 331.27 mills. One (1) mill is equal to 1/1000 or \$1 per \$1,000 or 0.001. If you had a residential property that had an assessed value of \$100,000, the equation would be:

$$\$100,000 \times 0.50 \times 0.09 \times .33127 = \$1,490.72$$

If you remove the Assessor's Value from the above formula, you will get the Net Effective Tax Rate as you see on your tax statements.

$$0.50 \times 0.09 \times 0.33127 = 0.0149 \text{ or } 1.49\% \text{ effective tax rate for residential properties}$$

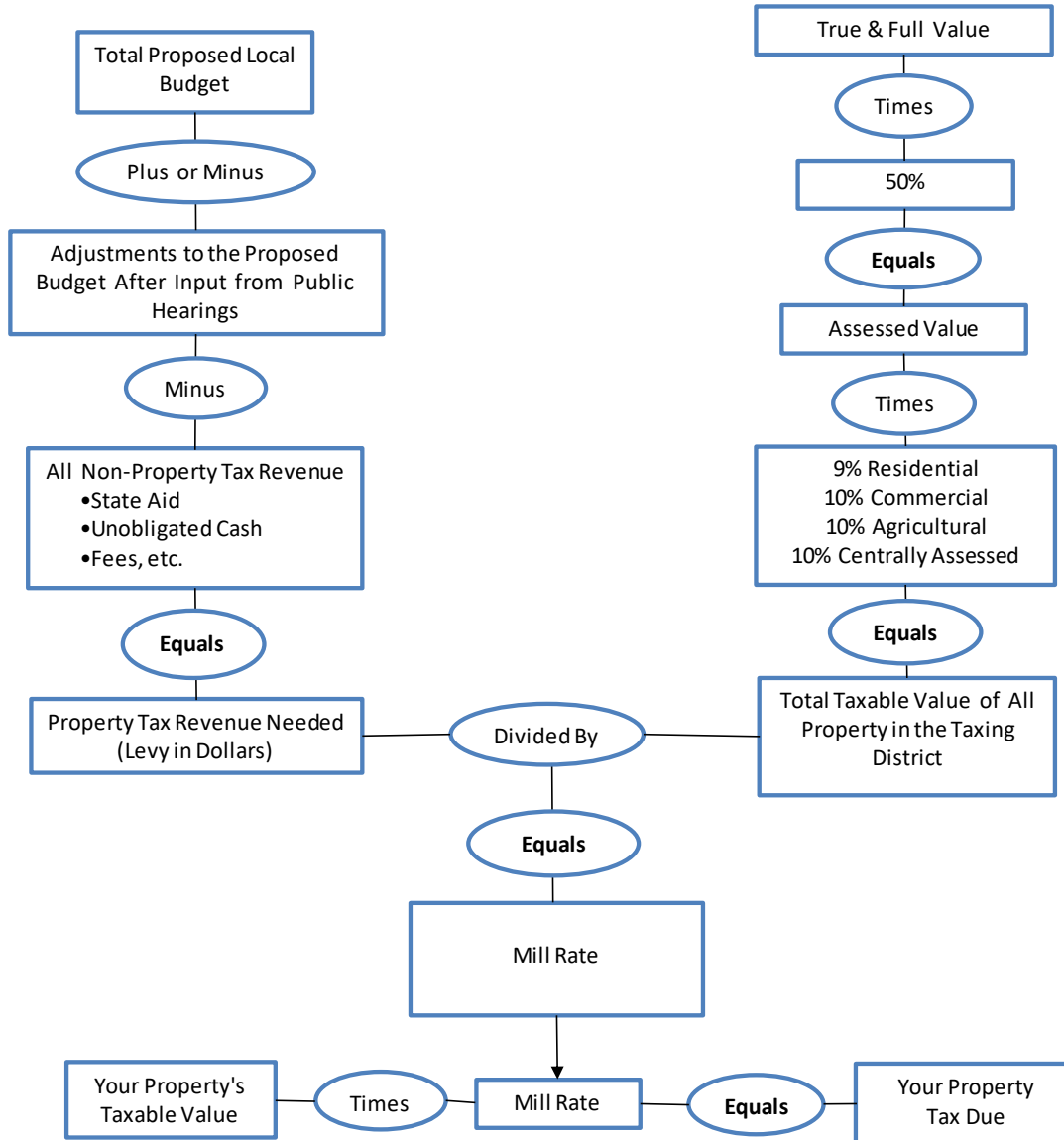


$0.50 \times 0.10 \times 0.33127 = 0.0166$  or  
 1.66% effective tax rate for commercial properties

The following image will show how these calculations work on a snippet of an actual tax statement.

Excerpt from a 2022 Tax Statement		Supplemental Notes/Calculations
<u>Tax distribution</u>		
(3-year comparison): <b>2022</b>		
True and full value	98,100	$\$98,100 \times 0.50 \times 0.09 = \$4,415$
Taxable value	4,415	$AV \times AR \times AF = \text{Taxable Value}$
Less: Homestead credit		
Disabled Veteran credit		
Net taxable value->	<u>4,415</u>	AV = Assessed Value AR = Assessment Ratio (50%) AF = Assessment Factor (9%)
Total mill levy	<u>331.27</u>	
Taxes By Distriict(in dollar		
COUNTY	430.15	= $\$4,415 \times 97.43$ County Mills (0.09743)
CITY	411.08	= $\$4,415 \times 93.11$ City Mills (0.09311)
SCHOOL	434.22	= $\$4,415 \times 98.35$ School Mills (0.09835)
PARK	182.69	= $\$4,415 \times 41.38$ Park Board Mills (0.04138)
STATE	4.42	= $\$4,415 \times 1.00$ State Mill (0.001)
Consolidated tax	<u>1,462.56</u>	= $\$4,415 \times 331.27$ Total Mills (0.33127)

## North Dakota Property Tax System



All property in North Dakota is subject to property tax unless it is specifically exempted. Except for a one-mill levy for the State Medical Center, property taxes are administered, levied, collected and expended at the local level of the support of schools, counties, cities, townships and other local units of government. The State does not levy a property tax for general government operations. *Source: ND Office of State Tax Commissioner (December 2012)*

## PROPERTY VALUATION AND MILL LEVY

### Property Valuation

We have essentially 5 classes of property in the City of Devils Lake: 1) Residential, 2) Commercial, 3) Agricultural, 4) Vacant Lots, and 5) Exempt. The following table reflects the number of parcels in each classification:

ACTIVE PARCEL BREAKDOWN	
Residential	1,908
Commercial	458
Agricultural	8
Vacant Lots	278
Exempt	404
<b>Total</b>	<b>3,056</b>

True and Full (T&F) values are the market or assessed values of each parcel of property. The taxable value is determined by multiplying the T&F value by the assessment ratio (50% or 0.50), then by multiplying by the assessment factor (9% or 0.09 for residential, and 10% or 0.10 for all other classes of property). This is portrayed in more detail in the [Property Tax Calculation](#) section.

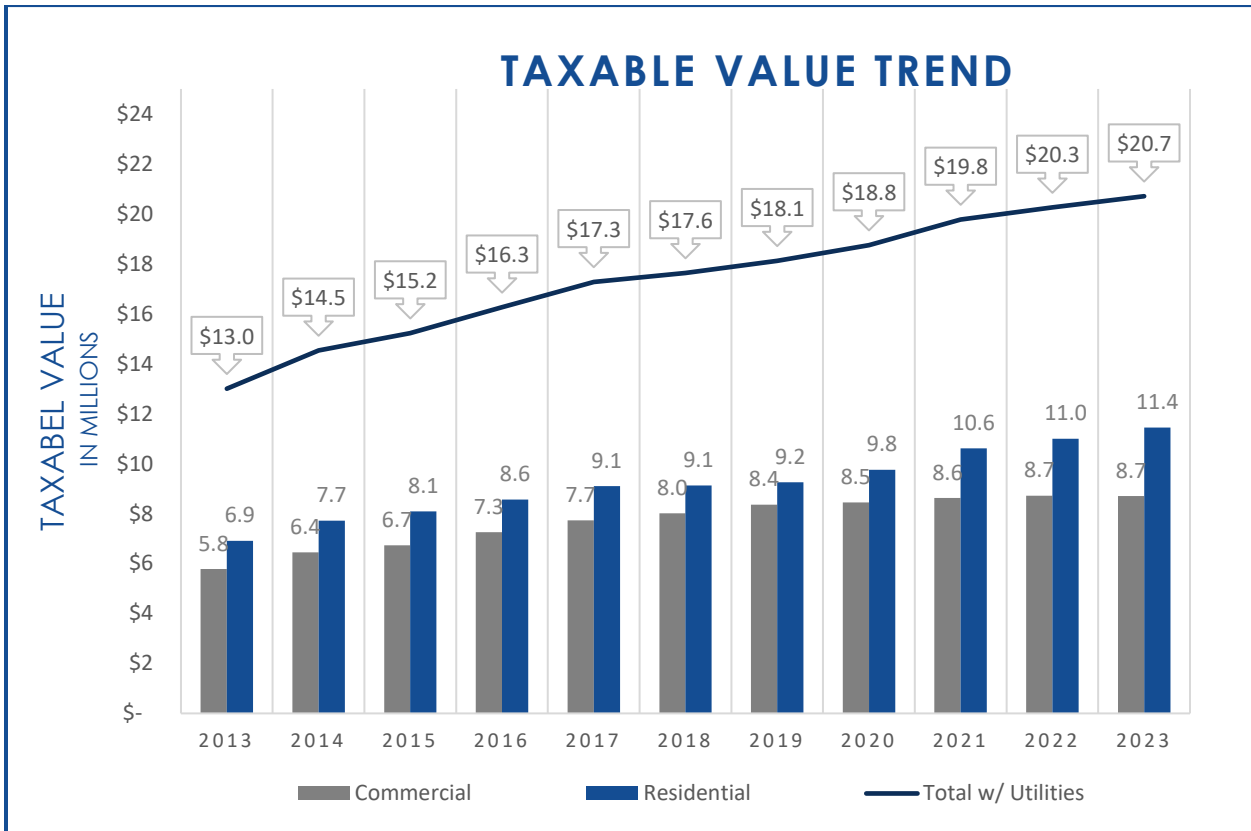
When determining totals for T&F and Taxable values, ag land and vacant lots are included in the commercial totals as they are calculated the same as commercial land. The following tables display historical figures and 2023 projections.

TRUE AND FULL VALUE			
	Commercial	Residential	Total
<b>2013</b>	\$ 121,833,074	\$ 158,014,500	\$ 279,847,574
<b>2014</b>	\$ 136,300,403	\$ 171,445,525	\$ 307,745,928
<b>2015</b>	\$ 142,667,168	\$ 179,767,600	\$ 322,434,768
<b>2016</b>	\$ 153,899,720	\$ 197,581,750	\$ 351,481,470
<b>2017</b>	\$ 163,628,546	\$ 208,959,280	\$ 372,587,826
<b>2018</b>	\$ 170,129,010	\$ 210,909,000	\$ 381,038,010
<b>2019</b>	\$ 177,444,858	\$ 213,863,030	\$ 391,307,888
<b>2020</b>	\$ 179,917,974	\$ 225,410,930	\$ 405,328,904
<b>2021</b>	\$ 183,274,877	\$ 235,808,500	\$ 419,083,377
<b>2022</b>	\$ 185,096,514	\$ 244,267,150	\$ 429,363,664
<b>2023</b>	\$ 190,386,684	\$ 288,753,250	\$ 479,139,934

## TAXABLE VALUE COMPARISON

	Commercial	Residential	Total	Utilities	Total w/ Utilities
<b>2013</b>	\$ 5,778,608	\$ 6,908,598	\$ 12,687,206	\$ 312,748	\$ 12,999,954
<b>2014</b>	\$ 6,448,477	\$ 7,715,912	\$ 14,164,389	\$ 367,611	\$ 14,532,000
<b>2015</b>	\$ 6,726,105	\$ 8,090,394	\$ 14,816,499	\$ 407,958	\$ 15,224,457
<b>2016</b>	\$ 7,255,254	\$ 8,562,826	\$ 15,818,080	\$ 440,434	\$ 16,258,514
<b>2017</b>	\$ 7,722,206	\$ 9,095,933	\$ 16,818,139	\$ 458,846	\$ 17,276,985
<b>2018</b>	\$ 8,005,926	\$ 9,126,987	\$ 17,132,913	\$ 499,839	\$ 17,632,752
<b>2019</b>	\$ 8,359,254	\$ 9,248,891	\$ 17,608,145	\$ 512,420	\$ 18,120,565
<b>2020</b>	\$ 8,451,953	\$ 9,755,726	\$ 18,207,679	\$ 543,253	\$ 18,750,932
<b>2021</b>	\$ 8,620,490	\$ 10,611,382	\$ 19,231,872	\$ 543,253	\$ 19,775,125
<b>2022</b>	\$ 8,711,572	<b>\$ 10,992,022*</b>	<b>\$ 19,703,594*</b>	\$ 550,941	<b>\$ 20,254,535*</b>
<b>2023</b>	\$ 8,698,264	\$ 11,447,480	\$ 20,145,744	\$ 560,000**	\$ 20,705,744

**\*Note** the 2022 Residential Taxable Valuation was reported incorrectly. The number here is the corrected value. **\*\*2023 Utilities are estimated**  
Taxable Values do not include TIF Districts





## 2022 CITY TAXABLE VALUE COMPARISON

City	Population	Taxable Value
Fargo (Dist #1)	126,748	\$ 714,900,052
Bismarck	73,622	\$ 454,803,538
Grand Forks	59,166	\$ 255,103,295
Minot	48,377	\$ 226,405,770
West Fargo	40,009	\$ 232,083,049
Williston	29,749	\$ 129,713,363
Dickinson	25,679	\$ 127,010,209
Mandan	24,447	\$ 113,129,093
Jamestown	15,620	\$ 52,294,775
Wahpeton	8,007	\$ 23,679,118
Devils Lake	7,192	\$ 20,254,535
Valley City	6,585	\$ 21,361,592

### Mill Levy History

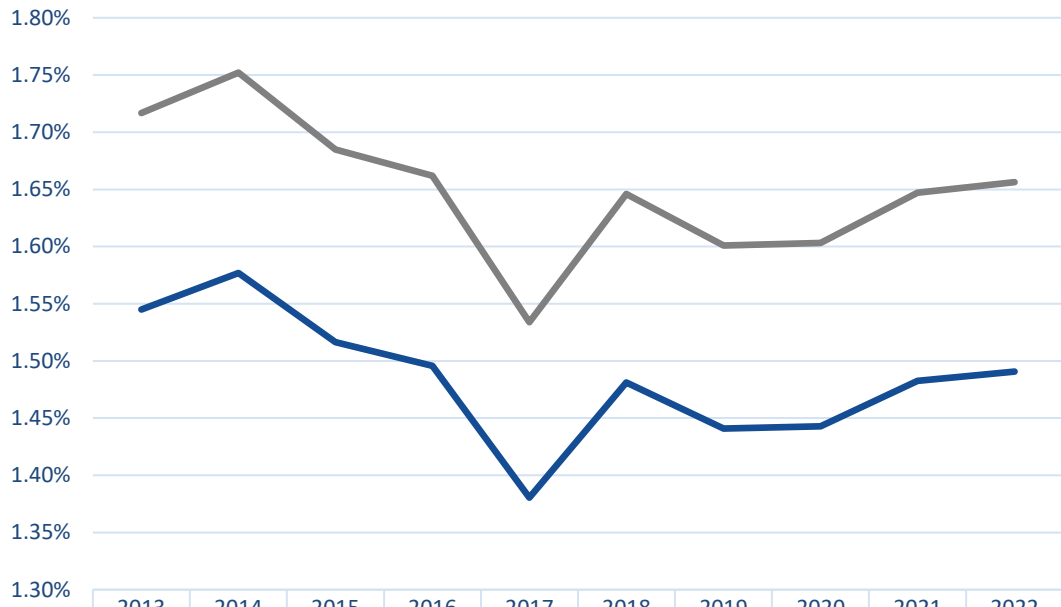
The following table shows the breakdown of the value of the city mill, assessed mill levies, and effective tax rate for the City of Devils Lake for the past 10 years, followed by graphs showing the trend of the effective tax rate and the breakdown of the mill levy.

## EFFECTIVE TAX RATE AND MILL HISTORY

YEAR	CITY LEVY IN DOLLARS	CITY MILL VALUE	ASSESSED MILLS					EFFECTIVE TAX RATE	
			CITY	COUNTY	PARK	SCHOOL	TOTAL	Commercial	Residential
2013	\$ 1,323,438	\$ 13,004	101.77	103.69	47.19	90.69	343.34	1.72%	1.55%
2014	\$ 1,382,977	\$ 14,244	97.09	118.45	44.98	89.90	350.42	1.75%	1.58%
2015	\$ 1,397,738	\$ 14,916	93.71	104.49	43.92	94.85	336.97	1.68%	1.52%
2016	\$ 1,421,456	\$ 16,264	87.40	105.21	45.63	94.12	332.36	1.66%	1.50%
2017	\$ 1,536,184	\$ 17,574	87.41	79.81	45.64	93.92	306.78	1.53%	1.38%
2018	\$ 1,576,928	\$ 16,101	97.94	91.75	45.57	93.91	329.17	1.65%	1.48%
2019	\$ 1,650,536	\$ 18,471	89.36	89.01	45.34	96.46	320.17	1.60%	1.44%
2020	\$ 1,739,666	\$ 19,098	91.09	86.69	45.10	97.75	320.63	1.60%	1.44%
2021	\$ 1,841,175	\$ 19,774	93.11	94.46	43.52	98.35	329.44	1.65%	1.48%
2022	\$ 1,999,592	\$ 21,476	93.11	98.43	41.38	98.35	331.27	1.66%	1.49%

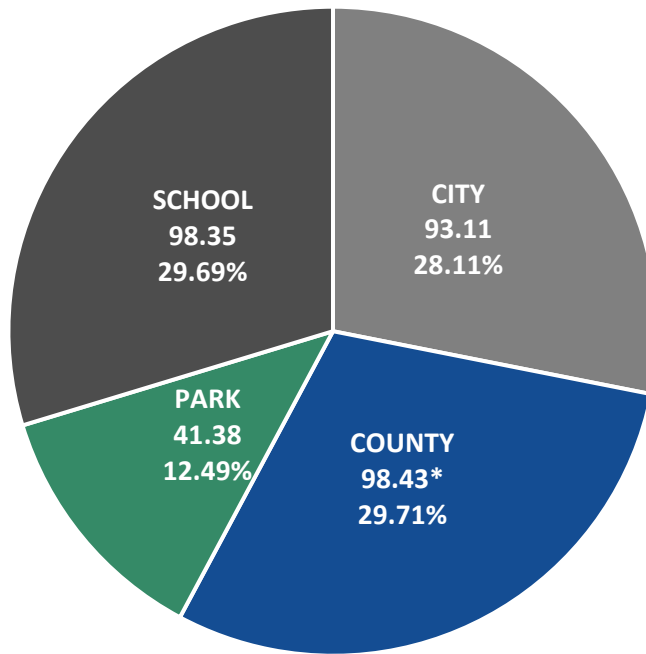
*Mills assessed are issued the following year, (i.e. 2022 valuations/mills are used for 2023 budget)*

### CITY OF DEVILS LAKE EFFECTIVE TAX RATE



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
COMMERCIAL	1.72%	1.75%	1.68%	1.66%	1.53%	1.65%	1.60%	1.60%	1.65%	1.66%
RESIDENTIAL	1.55%	1.58%	1.52%	1.50%	1.38%	1.48%	1.44%	1.44%	1.48%	1.49%

### 2022 Mill Levy Breakdown 331.27 Total Mills



*\*Includes 1.0 state assessed mill*

### Mill Levy Comparison by City

The following table shows the number of city mills and total mills assessed by the 12 largest municipalities in North Dakota by population. It then breaks the total assessed mills down to reflect the estimated tax on a \$125,000 residential property, followed by the effective tax rate for residential and commercial properties. The table is sorted by residential tax rate from lowest to highest.

<b>2022 CITY MILL AND TAX RATE COMPARISON</b>					
<b>City</b>	<b>City Mill</b>	<b>Total Mill</b>	<b>Est. Tax \$125,000 Residential</b>	<b>Effective Tax Rate Residential</b>	<b>Effective Tax Rate Commercial</b>
Williston	42.91	198.99	\$ 1,119.32	0.90%	0.99%
Dickinson	44.64	232.71	\$ 1,308.99	1.05%	1.16%
Bismarck	77.88	254.15	\$ 1,429.59	1.14%	1.27%
Mandan	63.98	287.83	\$ 1,619.04	1.30%	1.44%
West Fargo	79.99	299.91	\$ 1,686.99	1.35%	1.50%
Fargo (Dist #1)	53.00	301.50	\$ 1,695.94	1.36%	1.51%
Grand Forks	96.84	328.06	\$ 1,845.34	1.48%	1.64%
Devils Lake	93.11	331.27	\$ 1,863.39	1.49%	1.66%
Jamestown	117.92	332.10	\$ 1,868.06	1.49%	1.66%
Valley City	76.74	340.57	\$ 1,915.71	1.53%	1.70%
Wahpeton	84.82	350.43	\$ 1,971.17	1.58%	1.75%
Minot	120.08	367.01	\$ 2,064.43	1.65%	1.84%

### **2022 SALES RATIO ANALYSIS**

The Sales Ratio analysis is the primary measure of an assessment. The assessed, True and Full, value is divided by the sales price of properties that have sold. This gives the sales ratio as a percentage. The tolerance for the median sales ratio is set by the State Board of Equalization. They will allow a 10% range of tolerance of 90% to 100%. Assessors statewide are required to meet this standard.

The initial sales ratio was 92.04% for commercial sales and 87.22% for residential sales. Since commercial sales were within acceptable tolerance levels, no adjustment was made to assessed commercial values. 87% is consistent with what other municipalities have reported throughout the state.

Residential sales were below tolerance levels at 87.22%. To move within tolerance levels a 6% increase to residential dwelling values was assessed. This resulted in approximately a 4.84% increase to the residential sales ratio, bringing it within tolerance at 92.06%.

## ADJUSTED MEDIAN SALE RATIOS

Property Class	Media Ratio Before Adjustment	Medial Ratio After Adjustment
Commercial	92.04%	92.04%
Residential	87.22%	92.06%

To have sufficient data for a sales study the state requires a minimum of 30 sales for each classification (residential and commercial). If the required minimum of 30 sales is not met with the most recent year the prior year of sales may be used until the minimum threshold of 30 is met, however, no more than three preceding years may be used. If a previous year's sales are to be used, the city assessor must again verify the sales to determine if they continue to be usable for the study. All usable sales from that year must be used, even if it results in a total of more than 30 usable sales. To meet the minimum threshold of 30 usable commercial sales the current year (2022) and three previous years (2019-2021) were used as allowed by the state to get to 33 usable commercial sales.



## APPENDIX A – HOMESTEAD CREDIT APPLICANTS

Address	Parcel
214 12th St NW	39-0000-00766-001
210 7th St NE	39-0000-00007-000
716 6th Ave NE	39-1803-00038-000
317 7th St NE	39-1301-00014-000
1218 14th St SE	39-1104-00017-000
815 3rd Ave NE	39-1302-00006-000
1308 2nd Ave NW	39-0000-00645-000
801 5th Ave NE	39-1803-00007-000
1106 13th St SE	39-1906-00044-000
519 7th St NE	39-1803-00019-000
723 8th Ave NE	39-1804-00045-000
420 Dickinson Dr SE Apt 4	39-0704-00006-000
1219 14th St SE	39-1104-00005-000
1106 3rd Ave SE	39-0502-00003-001
214 14th Ave SE	39-0507-00002-000
910 2nd St NE	39-1505-00089-000
116 13th St NW	39-0000-00746-000
414 14th St NE	39-1805-00013-000
718 1st St NE	39-0000-00363-000
912 Walnut St E	39-0601-00031-000
103 Granite St NE	39-1912-00001-000
906 7th Ave NE	39-1804-00050-000
108 4th St NW	39-0000-00973-000
315 10th Ave NE	39-1505-00009-000
721 8th St SE	39-0000-00607-000
902 7th St NE	39-1301-00009-000
207 15th Ave SE	39-1907-00002-000
1110 4th Ave NE	39-1804-00076-000
309 14th St NE	39-0506-00006-000
905 8th St NE	39-0804-00032-000
402 15th St SE	39-0101-00003-000
623 13th Ave NE	39-1503-00016-000
1127 3rd St NE	39-0407-00010-000
802 1st St NE	39-2735-00032-000
622 5th St NE	39-0000-00189-000
638 13th Ave NE	39-1503-00026-000
1115 5th St NE	39-0407-00033-000
420 Dickinson Dr SE	39-0704-00007-000
1204 5th Ave SE	39-1106-00001-000

908 4th St NE	39-0301-00137-000
707 8th St NE	39-0000-00602-000
204 8th Ave SE	39-0805-00007-000
515 8th St NE	39-1803-00012-000
305 15th St NE	39-0403-00006-000
716 4th St NE	39-0000-00214-000
624 4th Ave NE	39-0000-00035-000
1101 3rd St NE	39-0406-00013-000
513 10th Ave NE	39-0301-00091-000
1106 5th St NE	39-0407-00017-000
919 6th St NE	39-0301-00027-000
624 5th St SE	39-0000-00525-000
1205 4th Ave SE	39-0502-00005-001
1105 4th Ave NE	39-1305-00005-000
820 9th St NE	39-0804-00039-000
916 3rd St NE	39-1505-00040-000
721 1st St NE	39-0000-00322-000
900 3rd Ave NE	39-1303-00021-000
111 13th St NW	39-0000-00648-000
1012 Fair St SE	39-0601-00075-000
1115 5th Ave NE	39-1804-00079-000
1002 3rd Ave NW	39-0000-00812-000
915 1st St NE	39-1505-00095-000
313 9th Ave NE	39-1505-00022-000
1101 4th St NE	39-0407-00020-000
304 9th St NW	39-0000-00876-000
141 15th Ave NE	39-1307-00006-000
906 11th St SE	39-1904-00023-000
407 5th St SE	39-0000-00463-000
1006 Fair St SE	39-0601-00076-000
915 6th St NE	39-0301-00026-000
818 6th Ave NE	39-1804-00031-000
123 3rd St NW	39-0000-00976-000
513 7th Ave NE	39-0000-00092-000
1510 5th Ave NE	39-2727-00009-001
807 1st St NE	39-1505-00106-000
616 1st St NE	39-0000-00355-000
619 1st St NE	39-0000-00335-000
114 9th St NW	39-0000-00902-000
1202 11th Ave SE	39-1906-00032-001
218 13th St NW	39-0000-00735-000
822 4th Ave NE	39-1804-00011-000

307 10th St NW	39-0000-00804-000
120 3rd St NW	39-0000-01030-000
106 3rd St NW	39-0000-01026-000
405 Mogal St SE	39-0501-00006-000
420 Dickinson Dr. #7	39-0704-00009-000
1116 4th Ave NE	39-1804-00078-000

**NOTE:** Homestead credit applications listed reflect all applications received as of April 10, 2023.

## APPENDIX B – DISABLED VETERANS CREDIT

Address	Parcel ID
1011 Washington St SE	39-0601-00025-000
111 17th St NE	39-0403-00036-000
905 9th St NE	39-0804-00050-000
1106 4th St NE	39-0407-00007-000
503 13th St NW	39-0000-00686-000
411 Ruger St NE	39-1805-00015-001
918 2nd St NE	39-1505-00088-001
724 7th Ave NE	39-1803-00053-000
1026 5th St NE	39-0301-00118-000
921 Walnut St E	39-1505-00113-000
335 12th Ave SE	39-0601-00067-002
311 9th Ave SE	39-0805-00005-000
1203 4th Ave SE	39-0502-00006-001
1312 Cherry Pl	39-1502-00003-001
300 8th Ave SE	39-0805-00011-001
911 4th Ave NE	39-1303-00002-000
1205 11th Ave SE	39-1906-00021-000
1013 1st St NE	39-1505-00081-000
420 Dickinson Dr #1	39-0704-00003-000
409 14th St NE	39-1901-00007-000
414 13th St NW	39-0000-00714-002
1312 Village Green Ct NE	39-0103-00008-013
1303 14th St SE	39-1104-00010-000
310 18th Ave SE	39-0504-00004-001
913 4th St NE	39-0301-00112-000
1504 Sweetwater Dr NE	39-0403-00015-000
721 5th St NE	39-0000-00091-000
1127 5th St NE	39-0407-00036-000
606 10th St NW	39-1806-00064-002
912 11th St SE	39-1904-00020-001
724 1st St NE	39-0000-00362-000
1104 4th St NE	39-0407-00008-000
103 20th St NE	39-0801-00005-000
921 9th St NE	39-0804-00054-000

**NOTE:** Disabled Veterans credit listed reflect all applications received as of April 10, 2023.

## APPENDIX C – SPECIAL CIRCUMSTANCES EXEMPTION

Parcel(s)	Owner	Address
39-0000-00170-000	Amachi Mentoring	414 4th Ave NE
39-1105-00001-000, 39-1105-00002-000, 39-1105-00003-000, 39-1105-00014-000	Bethel Evangelical Church	1312 Walnut St E
39-0901-00002-000	Christ Free Lutheran Church	109 Shamrock Lane SE
39-0000-00431-000, 39-0000-00432-000, 39-0000-00433-000	Church of God Seventh Day	607 5th St SE
39-0801-00017-001	Church of Latter Day Saints	121 20th St NE
39-0000-00231-000	Columbus Club & Bldg Assn	522 4th St NE
39-0000-00146-000, 39-2734-00028-000	Dakota Prairie Community Action	223 4th St NE
39-2702-00039-052	Emergency Ambulance	804 5th St SE
39-0000-00049-000	Episcopal Church	503 6th St NE
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
39-1504-00010-000, 39-1504-00011-000	IOOF Retirement Village Group, LP	1107 Walnut St E
39-0000-00267-000	Hope Center	313 3rd St NE
39-1105-00014-000	Kiddie Kampus	1312 Walnut St E
39-0000-00548-000	Lake Region Curling Assn	703 7th Ave SE
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
39-1204-00001-000	Lake Region Lutheran Home	620 14th Ave NE
39-2735-00003-000	Mercy Hospital	1031 7th St NE
39-0000-00101-000	Methodist Church	601 5th St NE
39-2735-00034-001	Odd Fellows Home	1107 Walnut St E
39-1204-00002-000, 39-1503-00037-000	Our Savior's Lutheran Church	612 & 623 14th Ave NE
39-2727-00007-000	Peace Lutheran Church	1700 5th Ave NE

39-2735-00034-002	Prairie Links Limited Partnership	1124 2nd St NE
39-1903-00002-002	Progress Enterprises Inc	106 3rd Ave NW
39-0000-00330-001	Progress Enterprises, Inc	124 6th Ave NE
39-0000-00281-000	Sr Meals & Service	202 4th Ave NE
39-0000-00185-000, 39-0000-00188-000	St Joseph's Catholic Church	501 & 515 4th St NE
39-0000-00058-000, 39-0000-00059-000, 39-0000-00060-000	St Olaf Lutheran Church	601 6th St NE
39-0000-00054-000	St Peters Lutheran Church	623 7th Ave NE
39-0000-00265-000	VFW Roy Netherly Post #756	314 3rd Ave NE
39-0000-00114-000	Westminister Presbyterian Church	501 5th St NE

**APPENDIX D – BLIND EXEMPTION**

<b>Address</b>	<b>Parcel</b>
200 14th Ave NE	39-1306-00007-000



## APPENDIX E – TAX INCREMENT FINANCING (TIF)

### TOTAL FOR ALL TIF DISTRICTS - 2023

TIF DISTRICT	2022	2023	Change	2022 Comm	2022 Res	2022 Total	2023 Comm	2023 Res	2023 Total
ELKHORN	5,187,900	5,452,700	264,800	795,900	4,392,000	5,187,900	795,900	4,656,800	5,452,700
AGASSIZ	7,790,300	8,136,200	345,900	1,652,000	6,138,300	7,790,300	1,652,000	6,484,200	8,136,200
HIGHLAND PARK/CITY ESTATES	4,348,800	4,604,000	255,200	12,100	4,336,700	4,348,800	12,100	4,591,900	4,604,000
HIGHLAND PARK 2ND SUB	5,514,100	5,846,100	332,000	817,300	4,696,800	5,514,100	817,300	5,028,800	5,846,100
STONE RIDGE	5,205,000	5,499,900	294,900	10,100	5,194,900	5,205,000	10,100	5,489,800	5,499,900
SMITH'S SUB 16TH ST SE	8,004,700	8,432,200	427,500	318,900	7,685,800	8,004,700	318,900	8,113,300	8,432,200
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	5,398,004	5,398,004	0	5,398,004	0	5,398,004	5,398,004	0	5,398,004
<b>TOTAL FOR ALL DISTRICTS</b>	<b>48,865,904</b>	<b>50,786,204</b>	<b>1,920,300</b>	<b>16,421,404</b>	<b>32,444,500</b>	<b>48,865,904</b>	<b>16,421,404</b>	<b>34,364,800</b>	<b>50,786,204</b>
<b>MINUS ORIGINALS</b>		<b>2,913,581</b>							
<b>TOTAL INCREMENT</b>		<b>47,872,623</b>							

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
<b>TOTAL</b>	<b>2,913,581</b>

Elkhorn Subdivision

<b>ELKHORN SUB CHANGES 2023</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39050900001000	219,500	208,300	11,200
39050900002000	8,200	8,200	0
39050900003001	317,800	301,700	16,100
39050900005000	351,900	333,200	18,700
39050900006000	472,900	426,800	46,100
39050900007000	350,800	332,200	18,600
39050900008000	7,600	7,600	0
39050900009000	406,500	384,700	21,800
39050900010000	9,100	9,100	0
39050900011000	377,200	357,200	20,000
39050900012000	389,900	369,300	20,600
39050900013001	434,200	411,800	22,400
39050900015001	390,000	369,700	20,300
39050900017001	344,200	326,500	17,700
39050900018001	287,700	287,700	0
39050900020000	6,300	6,300	0
39050900021000	171,200	162,700	8,500
39050900022051	214,800	203,400	11,400
39050900022052	215,900	204,500	11,400
39050900023050	477,000	477,000	0
<b>TOTALS</b>	<b>5,452,700</b>	<b>5,187,900</b>	<b>264,800</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**78,654**  
**82,600**

Agassiz Subdivision

<b>AGASSIZ SUB CHANGES 2023</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39010700001002	43,500	42,800	700
39010700001050	917,300	867,700	49,600
39010700001060	911,200	862,000	49,200
39010700002000	826,000	826,000	0
39010700003002	1,252,400	1,186,500	65,900
39010700003050	294,000	278,800	15,200
39010700003051	609,100	576,100	33,000
39010700003060	915,700	866,200	49,500
39010700004000	826,000	826,000	0
39010700005000	1,541,000	1,458,200	82,800
<b>TOTALS</b>	<b>8,136,200</b>	<b>7,790,300</b>	<b>345,900</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**118,885**  
**124,040**

Highland Park / City Estates Subdivision

<b>HIGHLAND PARK/CITY ESTATES SUB CHANGES 2023</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39030000001000	289,300	274,100	15,200
39030000002001	258,100	244,500	13,600
39030000002002	258,100	244,500	13,600
39030000003000	248,500	220,000	28,500
39030000003001	232,200	220,000	12,200
39030000004001	321,600	304,400	17,200
39030000004002	259,600	245,900	13,700
39080000001001	267,600	254,600	13,000
39080000001050	0	0	0
39080000003000	410,700	389,000	21,700
39080000004000	12,100	12,100	0
39080000005000	235,900	224,100	11,800
39080000006000	441,200	418,000	23,200
39080000007000	309,400	293,400	16,000
39080000008000	454,100	430,000	24,100
39080000009001	343,300	325,600	17,700
39080000009050	262,300	248,600	13,700
<b>TOTALS</b>	<b>4,604,000</b>	<b>4,348,800</b>	<b>255,200</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**64,818**  
**68,621**

Stoneridge Subdivision

<b>STONERIDGE SUB CHANGES 2023</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39191200001000	308,700	292,000	16,700
39191200002000	300,300	284,000	16,300
39191200003000	307,700	291,000	16,700
39191200004000	301,900	285,600	16,300
39191200005000	301,800	285,500	16,300
39191200006000	289,700	274,000	15,700
39191200007000	292,900	277,000	15,900
39191200008000	298,100	282,000	16,100
39191200009000	273,200	258,500	14,700
39191200010000	271,400	256,700	14,700
39191200011000	271,400	256,700	14,700
39191200012000	273,200	258,500	14,700
39191200013000	335,300	317,300	18,000
39191200014000	299,100	282,900	16,200
39191200015000	296,900	280,800	16,100
39191200016000	335,300	317,300	18,000
39191200017001	455,500	432,100	23,400
39191200019000	9,000	9,000	0
39191200020000	277,400	263,000	14,400
39191200021000	1,100	1,100	0
39191200022000	0	0	0
<b>TOTALS</b>	<b>5,499,900</b>	<b>5,205,000</b>	<b>294,900</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**77,573**  
**81,967**

Highland Park 2<sup>nd</sup> Subdivision

<b>HIGHLAND PARK 2ND SUB CHANGES 2022</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39080600001001	214,100	202,500	11,600
39080600001002	210,500	198,900	11,600
39080600001003	210,500	198,900	11,600
39080600001004	214,100	202,500	11,600
39080600002001	228,200	215,900	12,300
39080600002002	228,200	215,900	12,300
39080600003000	810,500	810,500	0
39080600004000	620,700	587,400	33,300
39080600005000	525,000	496,900	28,100
39080600006000	320,100	303,400	16,700
39080600007001	327,100	310,100	17,000
39080600009001	454,100	364,900	89,200
39080600016000	5,700	5,700	0
39080600017000	1,100	1,100	0
39080600018000	0	0	0
39080700001000	371,800	352,200	19,600
39080700002000	290,300	275,300	15,000
39080700003000	297,100	281,700	15,400
39080700004000	311,700	295,500	16,200
39080700005000	205,300	194,800	10,500
<b>TOTALS</b>	<b>5,846,100</b>	<b>5,514,100</b>	<b>332,000</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**74,320**  
**88,494**

Braunagel 1<sup>st</sup> Addition

<b>BRAUNAGEL 1ST ADDN CHANGES 2022</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
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
<b>TOTALS</b>	<b>7,417,100</b>	<b>7,417,100</b>	<b>0</b>

**TOTAL TAXES LEVIED 2022**  
**ESITMATED TAXES 2023**

**123,124**  
**123,124**



Smith's Subdivision

<b>SMITH'S SUB - 16TH ST SE CHANGES 2022</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39110400028000	170,800	162,000	8,800
39110400030000	247,500	247,500	0
39190000001000	297,000	280,900	16,100
39190000002000	4,300	4,300	0
39190000003000	224,600	212,500	12,100
39190000004000	4,300	4,300	0
39190000005000	4,300	4,300	0
39190000006000	207,600	196,500	11,100
39190000007000	25,500	25,500	0
39190000008000	235,500	222,900	12,600
39190000009000	240,700	227,800	12,900
39190000011001	225,700	213,900	11,800
39190000011003	6,000	6,000	0
39190000011004	281,900	266,900	15,000
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	268,500	255,200	13,300
39190000019001	298,000	282,300	15,700
39190000021000	204,900	194,000	10,900
39190000022000	5,000	5,000	0
39190000023000	5,000	5,000	0
39190000024000	263,200	249,000	14,200
39190000025000	301,000	284,600	16,400
39190000026000	130,500	123,800	6,700
39190000027000	195,500	185,100	10,400
39190000030000	601,700	569,800	31,900
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	226,900	215,000	11,900
39191300001002	226,900	215,000	11,900
39191300002001	226,900	215,000	11,900
39191300002002	226,900	215,000	11,900
39191300003001	226,900	215,000	11,900
39191300003002	226,900	215,000	11,900
39191300004001	226,900	215,000	11,900
39191300004002	226,900	215,000	11,900
39191300005001	226,900	215,000	11,900
39191300005002	226,900	215,000	11,900
39191300006001	226,900	215,000	11,900
39191300006002	226,900	215,000	11,900
39191400001000	7,100	7,100	0
39191400002000	1,100	1,100	0
39191500001000	223,900	212,000	11,900
39191500002000	219,900	208,000	11,900
39191500003000	219,900	208,000	11,900
39191500004000	225,700	213,800	11,900
39191500005000	91,400	87,100	4,300
39191500006000	85,600	81,300	4,300
39191500007000	85,600	81,300	4,300
39191500008000	91,400	87,100	4,300
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
<b>TOTALS</b>	<b>8,432,200</b>	<b>8,004,700</b>	<b>427,500</b>

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**119,815**  
**126,181**

Mauve Estates

<b>MAUVE ESTATES CHANGES 2023</b>			
<b>PARCEL NUMBER</b>	<b>2023 Total</b>	<b>2022 Total</b>	<b>CHANGE</b>
39131000001000	2,605,700	2,605,700	0
39131000002000	2,792,304	2,792,304	0
39131000003000	0	0	0
39131000004000	0	0	0
<b>TOTALS</b>	5,398,004	5,398,004	0

**TOTAL TAXES LEVIED 2022**  
**ESTIMATED TAXES 2023**

**89,607**  
**89,607**