

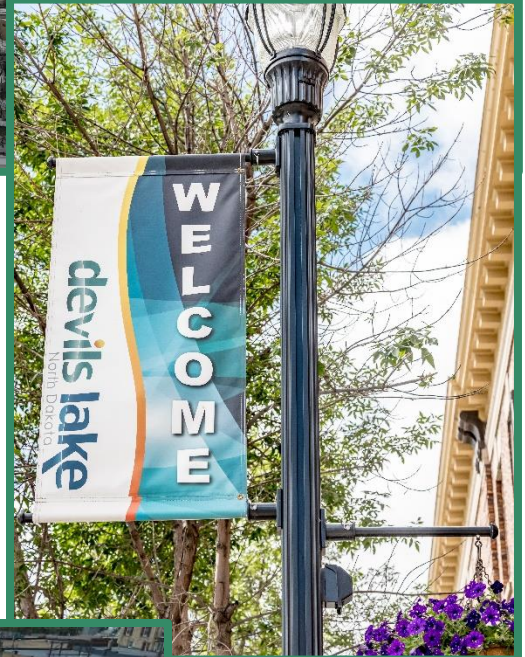


devils lake

Assessing/Building

2024 Equalization Report

ROB JOHNSON, CITY ASSESSOR
April 15, 2024



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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. 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 10 percent and three-thousand dollars or more 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 Boards of Equalization.

City Board of Equalization meeting 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.

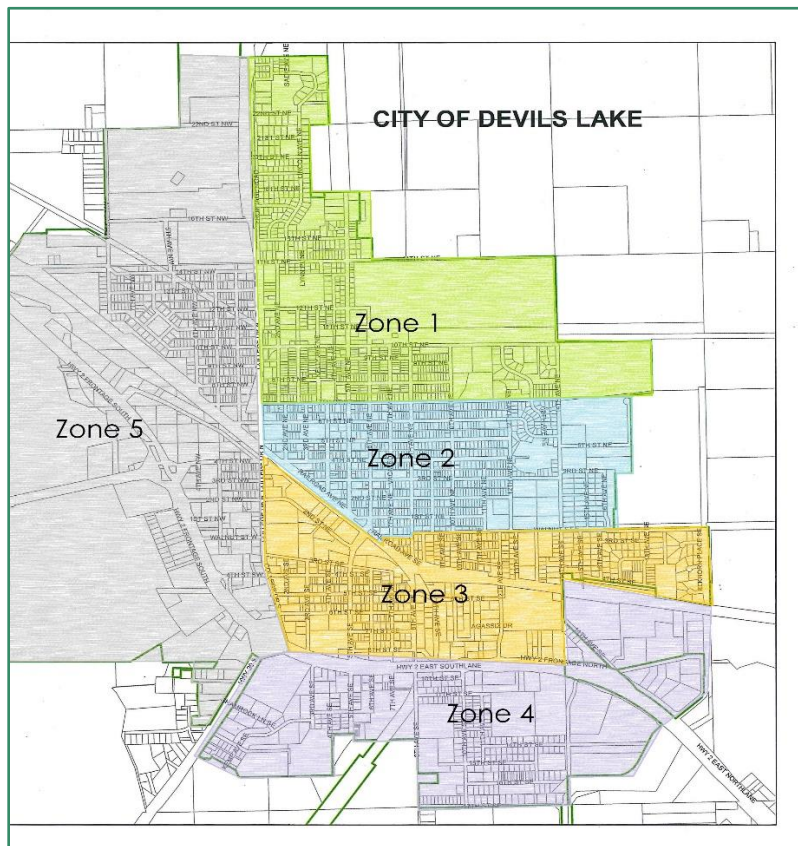
MESSAGE FROM THE CITY ASSESSOR

This past year the properties within Zone 2 of the following map were inspected. There are 618 residential properties in this zone, and I was able to complete 88 in-house inspections or approximately 14.2%. An additional 33 in-house inspections were completed that were outside of this zone. The remainder of the residential properties in Zone 2 were completed with estimated inspections, or inspections done by observing the exterior of the property and making estimations.

The 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 and

moving clockwise. Zone 3 will be assessed in 2024 with letters going out to property owners in that zone in May.

Within this process, notices to all property owners in the zone to be inspected that year will be mailed as part of attempts to schedule in-house inspections. Inspections will take approximately 15-20 minutes and will be scheduled with the property owner. There is no requirement to permit an in-house inspection; this is optional at the property owner's discretion. Properties where access is not granted will have the features and conditions of the property estimated to determine the estimated market value.



Land values are another aspect that will be looked at. There are minor inconsistencies in land values throughout the city. Time permitting, the revaluation of land values will also be done this year with adjustments reflected on the 2025 valuations.

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 income that exceeds \$70,000, 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. \$9,000 taxable value is equivalent to a \$200,000 property.

There were approximately 190 applications sent out by the Assessing Department to individuals who have previously applied for the Homestead Tax Credit. A complete list of qualified applicants will be provided in [Appendix A](#).

If annual net income is:	Taxable value is reduced by:	Maximum reduction of taxable value:	2024 Apps Received
\$0 - \$40,000	100%	\$9,000	109
\$40,001 - \$70,000	50%	\$4,500	35
\$70,001 +	Ineligible	Ineligible	2
		Total	146

As of April 3, 2024

Disabled Veterans Tax Credit

The Disabled Veteran's Property Tax Credit is available to veterans of the United States Armed Forces with a service-connected 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 (\$180,000 property) 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	3
80%	\$6,480	4
70%	\$5,670	5
60%	\$4,860	6
50%	\$4,050	4
Total Veterans Receiving Benefit		39

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

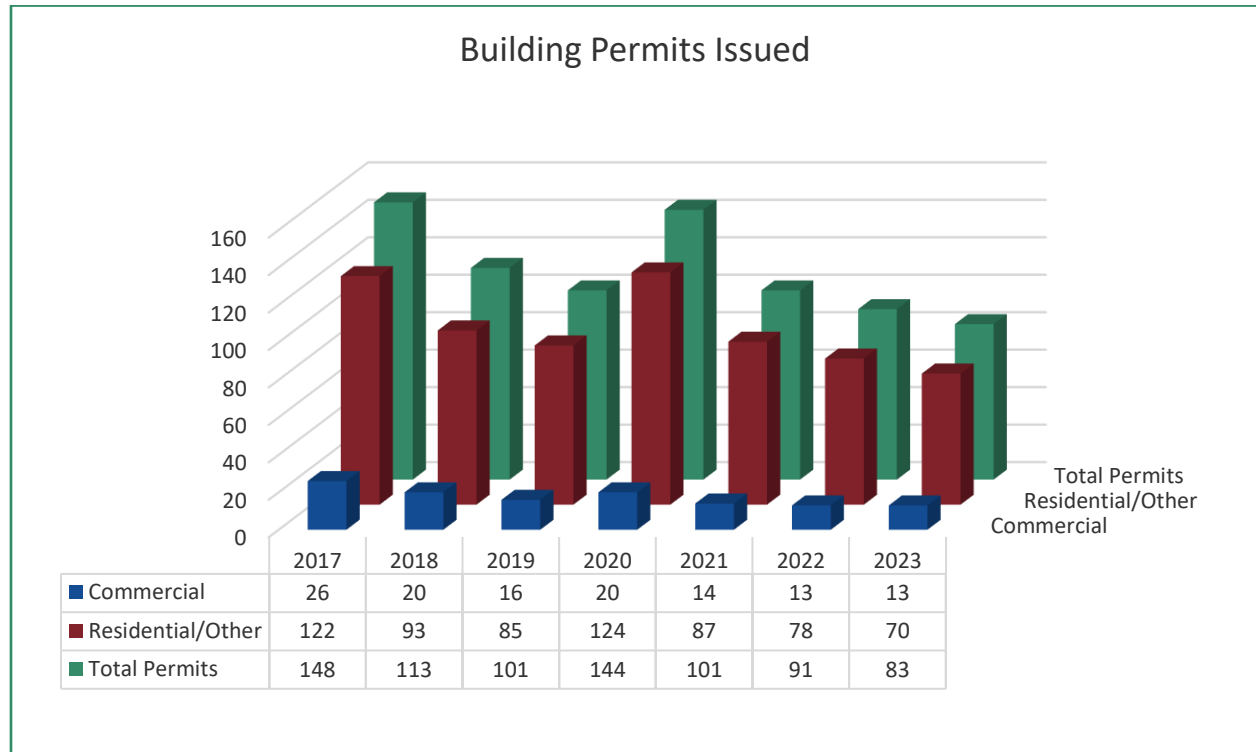
Historical and trend data evaluation are important in property value assessment because they provide a context for understanding the current value of a property. Historical data gives information about previous sales prices and market conditions for a specific property or area, which can be used to identify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

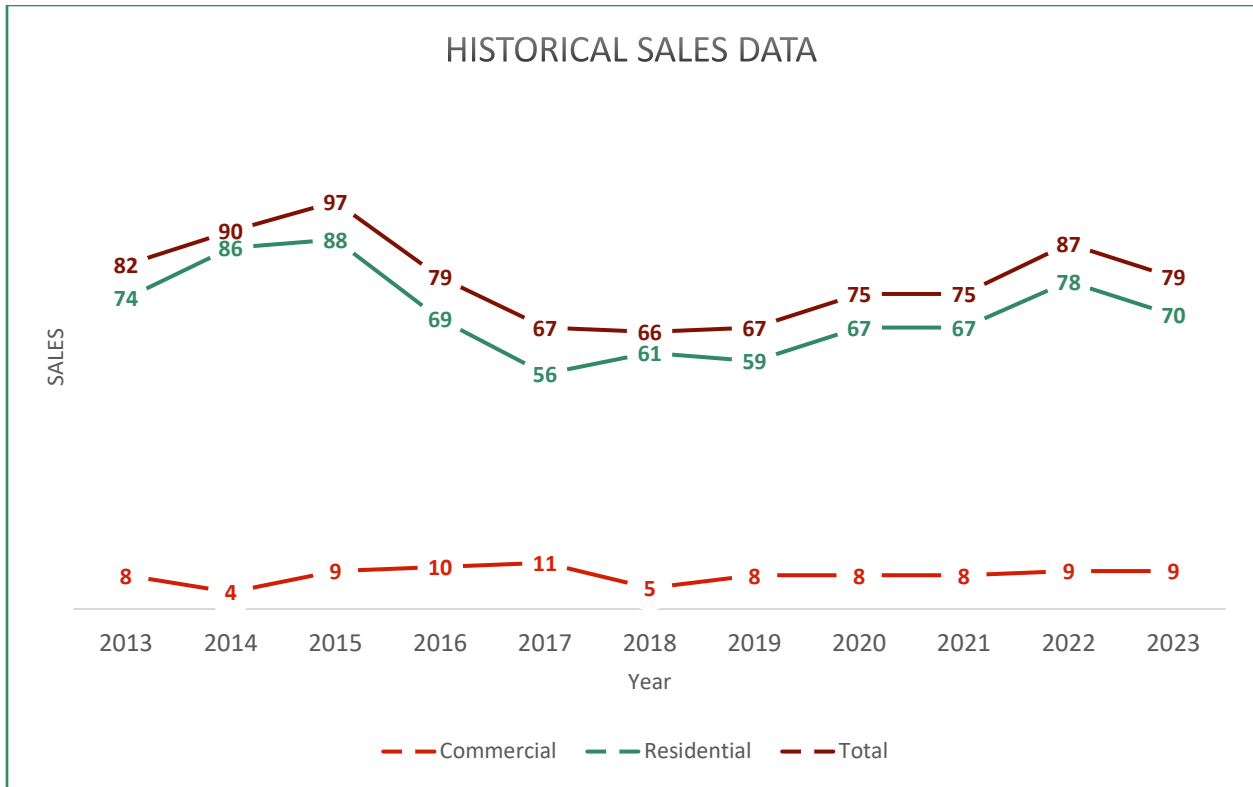
Building permits are issued and maintained by the Building Inspector for both the City of Devils Lake and the extraterritorial area (ETA) surrounding the city. There were 83 building permits issued in 2023 with a total estimated construction cost of \$7,435,082.92. Total permits are down from 91 in 2022 and the lowest in seven years.

Of the 83 permits issued in 2023, 20 were for projects in the ETA. There were three permits issued for construction of single-family homes; all were in the ETA.



Sales

The volume of commercial sales remains relatively consistent at 9 for 2023, while residential property sales fell to 70 in 2023.



The average sale price of a residential property in 2023 was \$181,346, up 7.4% over 2022. The following table breaks down the volume of sales by price range. This table will continue to compare historical information in future reports.

SALE PRICE STRATA			2022	2023
Sale Price				
\$ -	-	\$ 39,999	4	2
\$ 40,000	-	\$ 79,999	7	9
\$ 80,000	-	\$ 119,999	11	4
\$ 120,000	-	\$ 159,999	16	11
\$ 160,000	-	\$ 199,999	14	17
\$ 200,000	-	\$ 249,999	12	14
\$ 250,000	-	\$ 299,999	8	9
\$ 300,000	-	\$ 349,999	5	2
\$ 350,000	-	\$ 399,999	0	0
\$ 400,000	-	\$ 449,999	1	2
\$ 450,000	-	\$ 499,999	0	0
\$ 500,000	+		0	0
Total			78	70
Average Sale Price			\$168,863	\$181,346

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:

$$\text{True \& Full Value} \times \text{Assessment Ratio} \times \text{Assessment Factor} \times \text{Mill Levy} = \text{Gross Tax}$$

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 335.77 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:

$$\$100,000 \times 0.50 \times 0.09 \times .33577 = \$1,510.97$$

If you remove the True & Full Value from the above formula, you will get the Net Effective Tax Rate as you see on your tax statements.

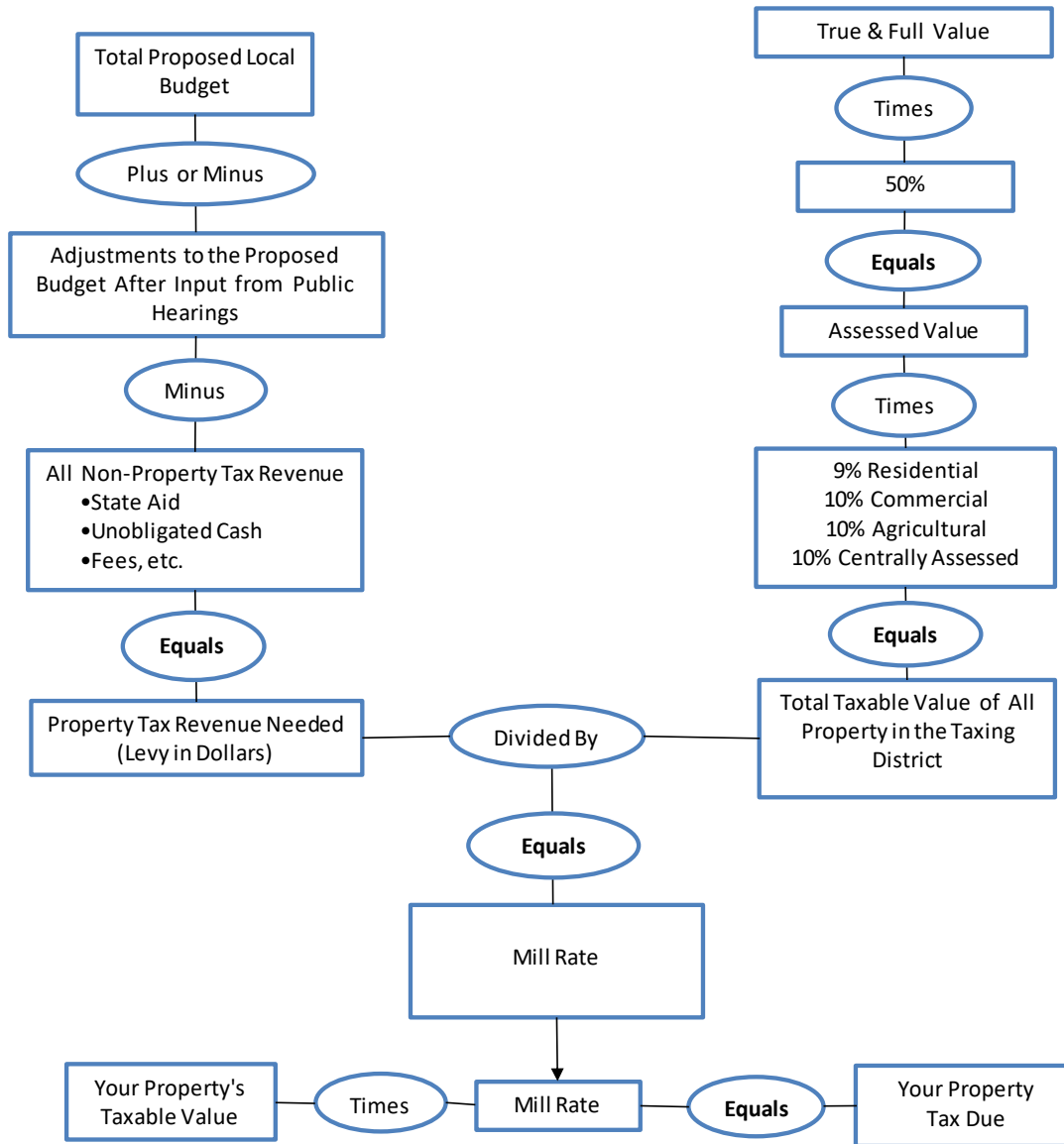
$$0.50 \times 0.09 \times 0.33577 = 0.0151 \text{ or } 1.51\% \text{ effective tax rate for residential properties}$$

$$0.50 \times 0.10 \times 0.33577 = 0.0168 \text{ or } 1.68\% \text{ effective tax rate for commercial properties}$$

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

Tax distribution (3-year comparison):	Excerpt from a 2023 Tax Statement			Supplemental Notes/Calculations
	2021	2022	2023	
True and full value	95,200	98,100	103,200	\$103,200 x 0.50 x 0.09 = \$4,645
Taxable value	4,285	4,415	4,645	T&F x AR x AF = Taxable Value
Less: Homestead credit				
Disabled Veteran credit				
Net taxable value->	4,285	4,415	4,645	T&F = True and Full Value AR = Assessment Ratio AF = Assessment Factor
Total mill levy	329.44	331.27	335.77	
Taxes By District (in dollars):				
COUNTY	400.48	430.15	469.66	= \$4,645 x 101.11 County Mills (0.10111)
CITY	398.98	411.08	423.21	= \$4,645 x 91.11 City Mills (0.09111)
SCHOOL	421.43	434.22	462.41	= \$4,645 x 99.55 School Mills (0.09955)
PARK	186.48	182.69	199.73	= \$4,645 x 43.00 Park Board Mills (0.04300)
STATE	4.28	4.42	4.64	= \$4,645 x 1.00 State Mill (0.001)
Consolidated tax	1,411.65	1,462.56	1,559.65	= \$4,645 x 335.77 Total Mills (0.33577)
Net effective tax rate>	1.48%	1.49%	1.51%	= 0.50 x 0.09 x 0.33577 AR x AF x Total Mills

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 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:

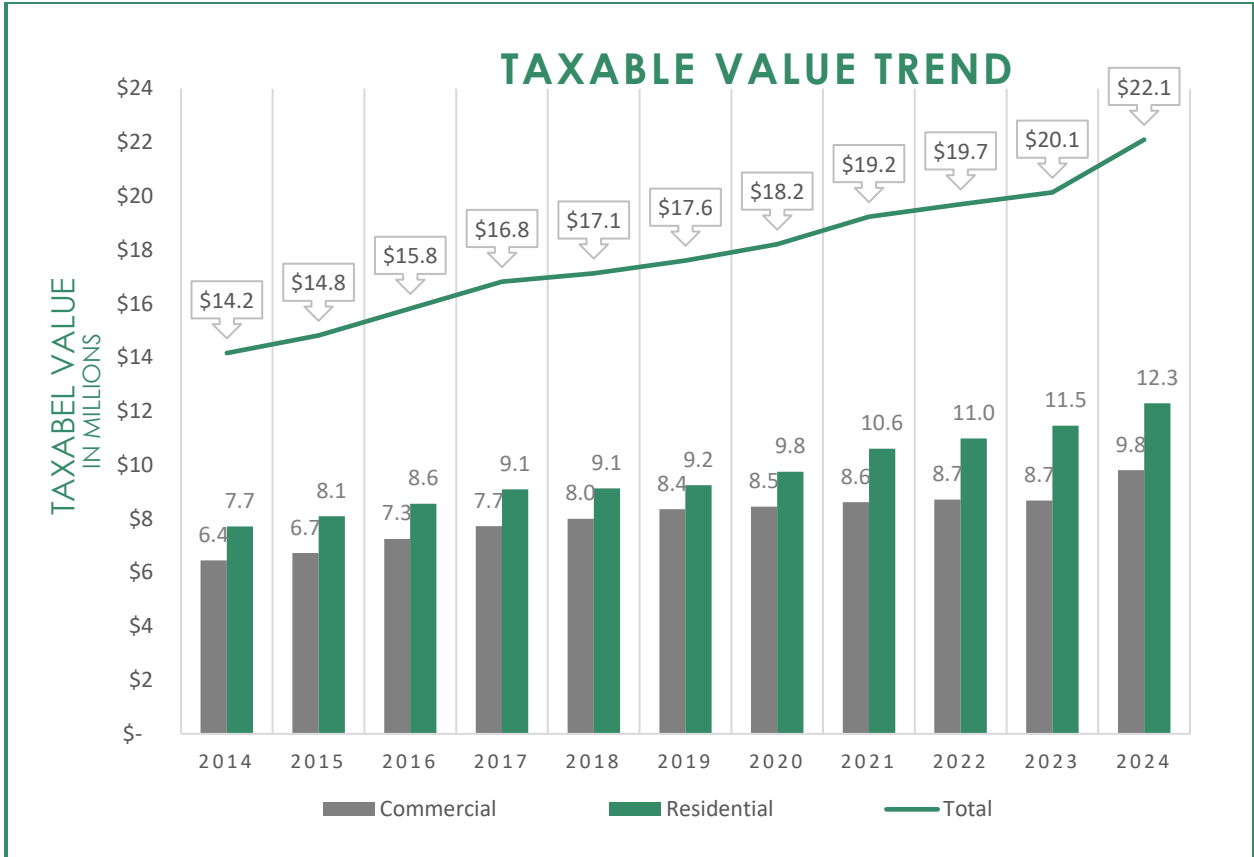
ACTIVE PARCEL BREAKDOWN	
Residential	1,910
Commercial	463
Agricultural	9
Vacant Lots	278
Exempt	407
Total	3,067

True and Full (T&F) values are the market values of each parcel of property. The assessment value is determined by multiplying the T&F value by the assessment ratio (50% or 0.50). The taxable value is determined by multiplying the assessment value 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 properties. The following tables display historical figures and 2023 projections.

TAXABLE VALUE COMPARISON					
	Commercial	Residential	Total	Utilities	Total w/ Utilities
2014	\$ 6,448,477	\$ 7,715,912	\$ 14,164,389	\$ 367,611	\$ 14,532,000
2015	\$ 6,726,105	\$ 8,090,394	\$ 14,816,499	\$ 407,958	\$ 15,224,457
2016	\$ 7,255,254	\$ 8,562,826	\$ 15,818,080	\$ 440,434	\$ 16,258,514
2017	\$ 7,722,206	\$ 9,095,933	\$ 16,818,139	\$ 458,846	\$ 17,276,985
2018	\$ 8,005,926	\$ 9,126,987	\$ 17,132,913	\$ 499,839	\$ 17,632,752
2019	\$ 8,359,254	\$ 9,248,891	\$ 17,608,145	\$ 512,420	\$ 18,120,565
2020	\$ 8,451,953	\$ 9,755,726	\$ 18,207,679	\$ 543,253	\$ 18,750,932
2021	\$ 8,620,490	\$ 10,611,382	\$ 19,231,872	\$ 543,253	\$ 19,775,125
2022	\$ 8,711,572	\$ 10,992,022	\$ 19,703,594	\$ 550,941	\$ 20,254,535
2023	\$ 8,673,179	\$ 11,466,722	\$ 20,139,901	\$ 678,642	\$ 20,818,543
2024	\$ 9,807,849	\$ 12,300,563	\$ 22,108,412	\$ 680,000	\$ 22,788,412

NOTE: Taxable values do not include TIF districts. 2024 Utilities are estimated.



2023 CITY TAXABLE VALUE COMPARISON

City	Population	Taxable Value
Fargo (Dist #1)	126,748	\$ 800,115,958
Bismarck	74,445	\$ 495,784,950
Grand Forks	59,166	\$ 277,120,261
Minot	48,377	\$ 235,672,185
West Fargo	40,538	\$ 256,044,339
Williston	29,749	\$ 148,085,191
Dickinson	25,679	\$ 133,244,581
Mandan	24,654	\$ 124,190,171
Jamestown	15,754	\$ 56,290,551
Wahpeton	8,014	\$ 25,209,370
Devils Lake	7,161	\$ 23,186,906
Valley City	6,563	\$ 22,469,981

*Includes TIF Districts and Utilities

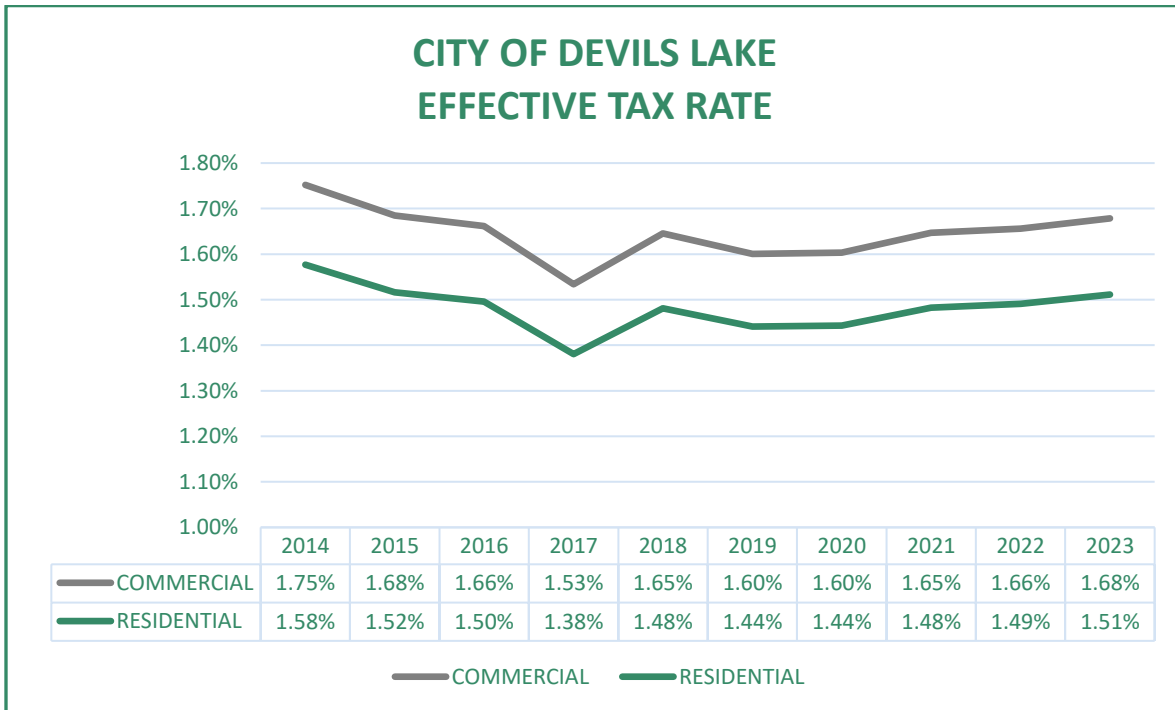
Mill Levy History

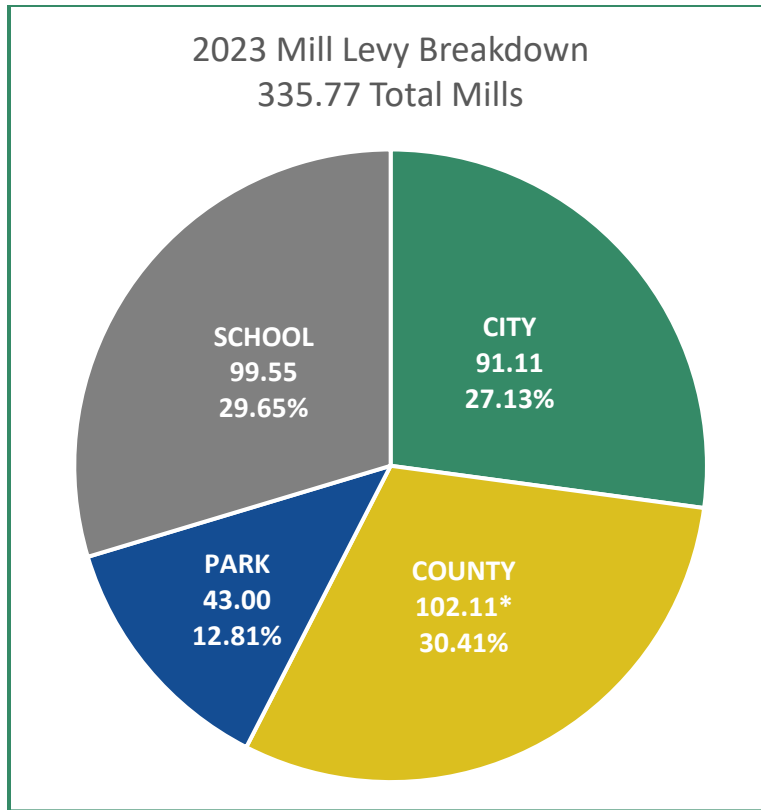
The following tables show the breakdown of the total mills levied and effective tax rate for the past 10 years and relevant visual graphs.

ASSESSED MILLS						EFFECTIVE TAX RATE	
YEAR	CITY	COUNTY	PARK	SCHOOL	TOTAL	Commercial	Residential
2014	97.09	118.45	44.98	89.90	350.42	1.75%	1.58%
2015	93.71	104.49	43.92	94.85	336.97	1.68%	1.52%
2016	87.40	105.21	45.63	94.12	332.36	1.66%	1.50%
2017	87.41	79.81	45.64	93.92	306.78	1.53%	1.38%
2018	97.94	91.75	45.57	93.91	329.17	1.65%	1.48%
2019	89.36	89.01	45.34	96.46	320.17	1.60%	1.44%
2020	91.09	86.69	45.10	97.75	320.63	1.60%	1.44%
2021	93.11	94.46	43.52	98.35	329.44	1.65%	1.48%
2022	93.11	98.43	41.38	98.35	331.27	1.66%	1.49%
2023	91.11	102.11	43.00	99.55	335.77	1.68%	1.51%

Total Mills (/1000) x 0.05 = Comm ETR

Total Mills (/1000) x 0.045 = Res ETR





**Includes 1.0 state assessed mill*

The following table is a new table that shows the dollars collected by the City in property taxes and the amount of increase/decrease from the prior year. Note that this is for mills levied and funds received by the City only.

CITY MILL TO DOLLARS				
YEAR	TAXABLE VALUE	MILLS	DOLLARS	INCREASE/ (DECREASE)
2021	\$ 19,775,125	93.11	\$1,841,175	
2022	\$ 20,254,535	93.11	\$1,885,900	2.43%
2023	\$ 20,818,343	91.11	\$1,896,759	0.58%

Taxable Value x Mills (/1000) = Dollars

[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.

City	City Mill	Total Mill	Est. Tax \$125,000 Residential	Effective Tax Rate Residential	Effective Tax Rate Commercial
Williston	43.18	193.70	\$ 1,090	0.87%	0.97%
Dickinson	42.55	232.71	\$ 1,309	1.05%	1.16%
Bismarck	77.91	259.90	\$ 1,462	1.17%	1.30%
Mandan	63.85	281.02	\$ 1,581	1.26%	1.41%
West Fargo	79.75	290.43	\$ 1,634	1.31%	1.45%
Fargo (Dist #1)	57.00	296.60	\$ 1,668	1.33%	1.48%
Valley City	76.95	335.20	\$ 1,886	1.51%	1.68%
Devils Lake	91.11	335.77	\$ 1,889	1.51%	1.68%
Jamestown	118.41	337.17	\$ 1,897	1.52%	1.69%
Grand Forks	96.37	352.53	\$ 1,983	1.59%	1.76%
Wahpeton	84.09	354.35	\$ 1,993	1.59%	1.77%
Minot	119.93	365.40	\$ 2,055	1.64%	1.83%

2023 SALES RATIO ANALYSIS

The Sales Ratio analysis is the primary measure of an assessment. The True and Full value is divided by the sales price of properties that have sold to determine a sales ratio as a percentage. The median sales ratio of all good, arms-length transactions is the measuring stick that we are required to use in our mass appraisal system. The tolerance for the median sales ratio is set by the State Board of Equalization and allows for a 10% range of tolerance between 90% to 100%. Assessors statewide are required to meet this standard.

Residential Sales Ratio

For residential properties, there were 70 usable, or arms-length transaction sales within the city in 2023. The median ratio of these sales was 85.6% and out of tolerance. The sales were broken down by various property characteristics to try and identify the most fair and equitable method to implement the necessary value increases based off what the market indicated. It was decided to use *dwelling condition* as the characteristic in which to implement these increases.

The following table shows the 70 residential sales stratified by property condition.

Condition	# of Sales	% of Total Sales	Median Ratio
Excellent	1	1.43%	63.0
Very Good	10	14.29%	78.2
Good	9	12.86%	88.7
Above Normal	14	20.00%	88.1
Normal	25	35.71%	85.6
Below Normal	7	10.00%	80.1
Fair	4	5.71%	157.9
Poor	0	0.00%	N/A
Very Poor	0	0.00%	N/A
Total	70	100.00%	

After considering and reviewing all categories with sales it was identified that a sufficient volume to justify adjustments would require at least 5 sales. The above table shows that properties that are in Very Good and Below Normal condition were substantially undervalued. Normal to Good properties were also undervalued, but not as significantly. The Excellent, Fair, Poor, and Very Poor categories did not have enough, if any, sales to justify adjustments.

To bring our ratio into tolerance, increases were applied to the dwelling value of the property as indicated in the following chart:

Condition	Increase
Excellent	None
Very Good	16%
Good	6%
Above Normal	6%
Normal	10%
Below Normal	15%
Fair or worse	None

After applying the above increases the median sales ratio was 92.6% and within tolerance. A couple of things to keep in mind are that these increases were applied to the dwelling value only and not to land values. Also, properties that were individually assessed this year may not have had these increases applied depending on the results of those assessments.

Commercial Sales Ratio

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 (2023) and three previous years (2020-2022) were used as allowed by the state to get to 31 usable commercial sales.

Commercial sales had a median ratio of 81.5%, below tolerance. To move into tolerance, a 14% increase was applied to improvement values on commercial properties. Again, no adjustment was made to the land values. This brought our median ratio to 92.2% and within tolerance.

ADJUSTED MEDIAN SALE RATIOS		
Property Class	Median Ratio Before	Median Ratio After
Commercial	81.5	92.2
Residential	85.6	92.6

Price-Related Differential (PRD)

To ensure that valuations are being set in a fair and equitable manner, we have started to use International Association of Assessing Officers (IAAO) guidelines specific to other statistical measures of (in)equity. The first of these is the Price-Related Differential (PRD).

The PRD is a statistical measure that is used to identify vertical inequity. Vertical inequity exists when the ratio of assessed value to sale value changes over the value of properties generally, and it can be either regressive (where low-value homes are regularly assessed at greater ratios to the sale price than the high-value homes in the sample) or progressive (where high-value homes are regularly assessed at greater ratios to the sale price than the low-value homes in the sample). (Justin M. Carter, 2016)

We will not get into the mathematics of how to determine the PRD and will focus on the data component itself. The IAAO set a tolerance level for PRD to be between 0.98 and 1.03. A PRD less than 0.98 is relative to vertical assessment progressivity (high-value homes are assessed at greater ratios than low-value homes) and a PRD greater than 1.03 indicates vertical assessment regressivity (low-value homes are assessed at greater ratios than high-value homes).

For our residential properties, the PRD prior to adjustments was 1.09 and 1.05 after valuation adjustments. Commercial properties had a PRD of 1.06 prior to adjustments and a 1.05 after adjustments.

ADJUSTED PRICE RELATED DIFFERENTIAL (PRD)		
Property Class	PRD Before	PRD After
Commercial	1.06	1.05
Residential	1.09	1.05

We are out of tolerance in this metric but are moving in the right direction. While there is no state requirement to utilize PRD, this statistical measure will be used internally to ensure that we continue to move toward more vertically equitable assessment practices.

Coefficient of Dispersion (COD)

The Coefficient of Dispersion (COD) is used to measure horizontal equity, or uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity within the city.

The IAAO standard for COD is between 5.0 to 20.0. The residential COD prior to valuation adjustments was 28.78; after valuation adjustments it is 16.55 and within tolerance. For commercial properties the pre-valuation COD was 21.89 and 18.57 after valuation adjustments. Both went from out of tolerance to within tolerance.

ADJUSTED COEFFICIENT OF DISPERSION (COD)		
Property Class	COD Before	COD After
Commercial	21.89	18.57
Residential	28.78	16.55

Again, there is no state requirement or standard for this metric, however, it will be a tool that will be used to ensure that assessment practices are fair and equitable.

APPENDIX A – HOMESTEAD CREDIT APPLICANTS

Parcel	Address
39-0000-00766-001	214 12th St NW
39-0301-00035-000	1012 7th St NE
39-1103-00002-000	1306 10th Ave SE
39-1503-00002-000	618 12th Ave NE
39-0804-00050-000	905 9th St NE
39-1803-00038-000	716 6th Ave NE
39-1307-00002-000	109 15th Ave NE
39-2001-00003-000	328 15th St NE
39-0000-00690-000	622 14th St NW
39-1505-00079-000	1007 1st St NE
39-1806-00098-001	410 11th St NW
39-1302-00006-000	815 3rd Ave NE
39-0000-00645-000	1308 2nd Ave NW
39-0000-00050-000	507 6th St NE
39-1906-00044-000	1106 13th St SE
39-1803-00007-000	801 5th Ave NE
39-0000-01026-000	106 3rd St NW
39-1503-00036-000	617 14th Ave NE
39-1803-00019-000	519 7th St NE
39-1804-00045-000	723 8th Ave NE
39-0704-00006-000	420 Dickinson Dr SE Apt 4
39-1104-00005-000	1219 14th St SE
39-0300-00003-001	2010 Lincoln Ave NE
39-0502-00003-001	1106 3rd Ave SE
39-1803-00021-000	715 6th Ave NE
39-1505-00107-000	809 1st St NE
39-0301-00100-001	810 5th St NE
39-1505-00089-000	910 2nd St NE
39-0000-00659-001	1301 2nd Ave NW
39-0000-00710-000	404 13th St NW 2A
39-0000-00746-000	116 13th St NW
39-0000-00796-000	302 11th St NW
39-1805-00013-000	414 14th St NE
39-1804-00078-000	1116 4th Ave NE
39-0000-00363-000	718 1st St NE
39-2703-00015-000	1224 5th Ave SE #1
39-0000-00849-000	918 3rd Ave NW

Parcel	Address
39-1906-00007-000	1205 10th Ave SE
39-1911-00005-000	902 10th St NE
39-0601-00031-000	912 Walnut St E
39-1912-00001-000	103 Granite St NE
39-1201-00004-000	1406 5th Ave NE
39-1804-00050-000	906 7th Ave NE
39-0000-00973-000	108 4th St NW
39-0403-00043-000	1608 Lincoln Ave NE
39-0407-00025-000	1117 4th St NE
39-0000-00607-000	721 8th St SE
39-0301-00009-000	902 7th St NE
39-0406-00009-000	1109 2nd St NE
39-1804-00062-000	909 7th Ave NE
39-0000-00559-000	621 7th St SE
39-1804-00076-000	1110 4th Ave NE
39-0506-00006-000	309 14th St NE
39-0000-00199-000	623 4th St NE
39-1505-00027-001	817 3rd St NE
39-0000-00200-000	724 5th St NE
39-0000-00651-000	204 14th St NW
39-0804-00032-000	905 8th St NE
39-0101-00003-000	402 15th St SE
39-0407-00010-000	1127 3rd St NE
39-1503-00016-000	623 13th Ave NE
39-2735-00032-000	802 1st St NE
39-1503-00026-000	638 13th Ave NE
39-1105-00011-000	326 Village Ave SE
39-0407-00033-000	1115 5th St NE
39-1106-00001-000	1204 5th Ave SE
39-0301-00137-000	908 4th St NE
39-0301-00022-000	901 6th St NE
39-0000-00831-000	106 10th St NW
39-0000-00602-000	707 8th St SE
39-0805-00007-000	204 8th Ave SE
39-0601-00001-000	1208 Walnut St E
39-1803-00012-000	515 8th St NE
39-0301-00108-000	819 4th St NE
39-0704-00009-000	420 Dickinson Dr. #7

Parcel	Address
39-0000-00214-000	716 4th St NE
39-2703-00022-000	1224 5th Ave SE #8
39-0504-00004-003	314 18th Ave SE
39-0601-00016-000	1123 Washington St SE
39-0000-00882-000	323 8th St NW
39-0406-00013-000	1101 3rd St NE
39-1805-00028-000	1208 4th Ave NE
39-0507-00006-000	316 14th Ave SE
39-1804-00040-001	832 7th Ave NE
39-1803-00044-000	621 8th Ave NE
39-0301-00091-000	513 10th Ave NE
39-1301-00010-000	708 3rd Ave NE
39-0301-00027-000	919 6th St NE
39-0407-00017-000	1106 5th St NE
39-0000-00525-000	624 5th St SE
39-0502-00005-001	1205 4th Ave SE
39-0000-00723-000	318 13th St NW
39-1305-00005-000	1105 4th Ave NE
39-1505-00040-000	916 3rd St NE
39-0804-00039-000	820 9th St NE
39-1805-00014-000	412 14th St NE
39-1105-00006-000	303 14th Ave SE
39-0000-00322-000	721 1st St NE
39-0804-00058-000	815 9th St NE
39-1303-00021-000	900 3rd Ave NE
39-0000-00648-000	111 13th St NW
39-1302-00016-000	209 8th St NE
39-1804-00079-000	1115 5th Ave NE
39-0000-00812-000	1002 3rd Ave NW
39-1912-00015-000	2404 Stone Ridge Ave NE
39-0000-00664-000	320 14th St NW
39-0406-00001-000	1122 3rd St NE
39-0403-00017-000	101 15th St NE
39-0601-00025-000	1011 Washington St SE
39-0000-00647-000	115 13th St NW
39-0403-00002-000	319 15th St NE
39-2302-00008-000	313 16th Ave SE
39-1505-00022-000	313 9th Ave NE

Parcel	Address
39-1504-00007-000	315 13th Ave SE
39-0407-00020-000	1101 4th St NE
39-0000-00781-000	318 12th St NW
39-1307-00006-000	141 15th Ave NE
39-1505-00014-000	901 3rd St NE
39-1904-00023-000	906 11th St SE
39-0601-00076-000	1006 Fair St SE
39-1505-00115-000	1034 1st St NE
39-0301-00026-000	915 6th St NE
39-0000-00092-000	513 7th Ave NE
39-0000-00976-000	123 3rd St NW
39-2727-00009-001	1510 5th Ave NE
39-2727-00009-003	1506 5th Ave NE Unit 3
39-1804-00031-000	818 6th Ave NE
39-0407-00048-000	1115 6th St NE
39-1505-00060-000	1022 3rd St NE
39-1505-00106-000	807 1st St NE
39-0000-00335-000	619 1st St NE
39-0000-00355-000	616 1st St NE
39-0000-00902-000	114 9th St NW
39-0000-01030-000	120 3rd St NW
39-1805-00001-000	1322 5th Ave NE
39-1303-00007-000	912 Kelly Ave NE
39-1904-00014-000	917 11th St SE
39-0000-00735-000	218 13th St NW
39-1804-00011-000	822 4th Ave NE
39-1805-00027-000	1206 4th Ave NE
39-0000-00804-000	307 10th St NW
39-0000-00372-000	721 Walnut St E
39-0301-00034-000	1018 7th St NE
39-1505-00052-000	1027 2nd St NE

NOTE: Homestead credit applications listed reflect all applications received as of April 3, 2024.

APPENDIX B – DISABLED VETERANS CREDIT

Parcel ID	Address
39-0000-00091-000	721 5th St NE
39-0000-00362-000	724 1st St NE
39-0000-00686-000	503 13th St NW
39-0000-00714-002	414 13th St NW
39-0000-00885-000	301 8th St NW
39-0103-00008-013	1312 Village Green Ct NE
39-0105-00001-000	903 13th Ave NE
39-0301-00118-000	1026 5th St NE
39-0303-00011-000	311 9th Ave SE
39-0403-00015-000	1504 Sweetwater Dr NE
39-0403-00036-000	111 17th St NE
39-0403-00039-000	105 17th St NE
39-0407-00007-000	1106 4th St NE
39-0407-00008-000	1104 4th St NE
39-0407-00036-000	1127 5th St NE
39-0502-00006-001	1203 4th Ave SE
39-0504-00004-001	310 18th Ave SE
39-0601-00037-001	307 10th Ave SE
39-0601-00067-002	335 12th Ave SE
39-0704-00003-000	420 Dickinson Dr #1
39-0801-00005-000	103 20th St NE
39-0804-00050-000	905 9th St NE
39-0804-00054-000	921 9th St NE
39-0805-00011-001	300 8th Ave SE
39-1104-00010-000	1303 14th St SE
39-1302-00037-000	818 Kelly Ave NE
39-1303-00002-000	911 4th Ave NE
39-1502-00003-001	1312 Cherry Pl
39-1505-00081-000	1013 1st St NE
39-1505-00088-001	918 2nd St NE
39-1505-00113-000	921 Walnut St E
39-1803-00053-000	724 7th Ave NE
39-1805-00015-001	411 Ruger St NE
39-1806-00064-002	606 10th St NW
39-1806-00109-000	403 10th St NW
39-1901-00007-000	409 14th St NE
39-1904-00012-000	907 11th St SE
39-1904-00020-001	912 11th St SE
39-1906-00021-000	1205 11th Ave SE

NOTE: Disabled Veterans credit listed reflect all applications received as of April 3, 2024.

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	Lake Region Ambulance Service	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
39-2735-00006-000	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

Parcel(s)	Owner	Address
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

NOTE: Special Circumstances Exemptions listed reflect all applications received as of April 3, 2024

APPENDIX D – BLIND EXEMPTION

Parcel	Address
39-1306-00007-000	200 14th Ave NE

NOTE: Blind exemptions listed reflect all applications received as of April 3, 2024.

APPENDIX E – TAX INCREMENT FINANCING (TIF)

TOTAL FOR ALL TIF DISTRICTS - 2024									
TIF DISTRICT	2023	2024	CHANGE	2023 COMM	2023 RES	2023 TOTAL	2024 COMM	2024 RES	2024 TOTAL
ELKHORN	5,430,900	5,648,000	217,100	795,900	4,635,000	5,430,900	893,300	4,754,700	5,648,000
AGASSIZ	8,136,200	8,491,100	354,900	1,652,000	6,484,200	8,136,200	1,874,800	6,616,300	8,491,100
HIGHLAND PARK/CITY ESTATES	4,604,000	4,878,500	274,500	12,100	4,591,900	4,604,000	12,100	4,866,400	4,878,500
HIGHLAND PARK 2ND SUB	5,514,100	6,134,100	620,000	817,300	4,696,800	5,514,100	921,500	5,212,600	6,134,100
STONE RIDGE	5,499,900	5,980,600	480,700	10,100	5,489,800	5,499,900	10,100	5,970,500	5,980,600
SMITH'S SUB 16TH ST SE	8,147,500	9,144,100	996,600	318,900	7,828,600	8,147,500	353,600	8,790,500	9,144,100
BRAUNAGEL 1 ST ADDTION	7,417,100	8,299,900	882,800	7,417,100	0	7,417,100	8,299,900	0	8,299,900
MAUVE ESTATES	5,398,004	6,131,204	733,200	5,398,004	0	5,398,004	6,131,204	0	6,131,204
TOTAL FOR ALL DISTRICTS	50,147,704	54,707,504	4,559,800	16,421,404	33,726,300	50,147,704	18,496,504	36,211,000	54,707,504
MINUS ORIGINALS		2,913,581							
TOTAL INCREMENT		51,793,923							

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 Subdivision

ELKHORN SUB CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39050900001000	239,300	219,500	19,800
39050900002000	8,200	8,200	0
39050900003001	346,200	317,800	28,400
39050900005000	351,900	351,900	0
39050900006000	451,100	451,100	0
39050900007000	350,800	350,800	0
39050900008000	7,600	7,600	0
39050900009000	406,500	406,500	0
39050900010000	9,100	9,100	0
39050900011000	377,200	377,200	0
39050900012000	389,900	389,900	0
39050900013001	434,200	434,200	0
39050900015001	390,000	390,000	0
39050900017001	375,400	344,200	31,200
39050900018001	322,700	287,700	35,000
39050900020000	6,300	6,300	0
39050900021000	171,200	171,200	0
39050900022051	234,900	214,800	20,100
39050900022052	236,100	215,900	20,200
39050900023050	539,400	477,000	62,400
TOTALS	5,648,000	5,430,900	217,100

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

83,359
86,804

Agassiz Subdivision

AGASSIZ SUB CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39010700001002	43,500	43,500	0
39010700001050	939,200	917,300	21,900
39010700001060	911,200	911,200	0
39010700002000	937,400	826,000	111,400
39010700003002	1,298,400	1,252,400	46,000
39010700003050	320,800	294,000	26,800
39010700003051	625,000	609,100	15,900
39010700003060	915,700	915,700	0
39010700004000	937,400	826,000	111,400
39010700005000	1,562,500	1,541,000	21,500
TOTALS	8,491,100	8,136,200	354,900

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

125,664
131,403

Highland Park / City Estates Subdivision

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39030000001000	316,200	289,300	26,900
39030000002001	282,200	258,100	24,100
39030000002002	282,200	258,100	24,100
39030000003000	271,600	248,500	23,100
39030000003001	253,700	232,200	21,500
39030000004001	352,000	321,600	30,400
39030000004002	283,800	259,600	24,200
39080000001001	304,400	267,600	36,800
39080000001050	0	0	0
39080000003000	410,700	410,700	0
39080000004000	12,100	12,100	0
39080000005000	221,100	235,900	-14,800
39080000006000	450,100	441,200	8,900
39080000007000	307,600	309,400	-1,800
39080000008000	454,100	454,100	0
39080000009001	390,200	343,300	46,900
39080000009050	286,500	262,300	24,200
TOTALS	4,878,500	4,604,000	274,500

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

69,540
73,686

Stoneridge Subdivision

STONERIDGE SUB CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39191200001000	338,100	308,700	29,400
39191200002000	329,100	300,300	28,800
39191200003000	337,200	307,700	29,500
39191200004000	330,700	301,900	28,800
39191200005000	330,600	301,800	28,800
39191200006000	317,400	289,700	27,700
39191200007000	320,900	292,900	28,000
39191200008000	326,500	298,100	28,400
39191200009000	299,100	273,200	25,900
39191200010000	297,300	271,400	25,900
39191200011000	297,300	271,400	25,900
39191200012000	299,100	273,200	25,900
39191200013000	367,200	335,300	31,900
39191200014000	327,800	299,100	28,700
39191200015000	325,300	296,900	28,400
39191200016000	367,200	335,300	31,900
39191200017001	456,900	455,500	1,400
39191200019000	9,000	9,000	0
39191200020000	302,800	277,400	25,400
39191200021000	1,100	1,100	0
39191200022000	0	0	0
TOTALS	5,980,600	5,499,900	480,700

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

83,063
90,323

Highland Park 2nd Subdivision

HIGHLAND PARK 2ND SUB CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39080600001001	234,600	202,500	32,100
39080600001002	231,000	198,900	32,100
39080600001003	231,000	198,900	32,100
39080600001004	234,600	202,500	32,100
39080600002001	250,000	215,900	34,100
39080600002002	250,000	215,900	34,100
39080600003000	914,700	810,500	104,200
39080600004000	620,700	587,400	33,300
39080600005000	525,000	496,900	28,100
39080600006000	349,600	303,400	46,200
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	340,400	295,500	44,900
39080700005000	205,300	194,800	10,500
TOTALS	6,134,100	5,514,100	620,000

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

74,320
94,191

Braunagel 1st Addition

BRAUNAGEL 1ST ADDN CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39020100001000	3,219,700	2,897,800	321,900
39020100002000	3,870,400	3,426,500	443,900
39020100003000	1,200	1,200	0
39020100004000	1,200	1,200	0
39020100005000	1,203,600	1,086,600	117,000
39020100006000	1,200	1,200	0
39020100007000	1,400	1,400	0
39020100008000	1,200	1,200	0
39020100009000	0	0	0
TOTALS	8,299,900	7,417,100	882,800

TOTAL TAXES LEVIED 2023
ESITMATED TAXES 2024

124,607
139,438

Smith's Subdivision

SMITH'S SUB - 16TH ST SE CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39110400028000	186,400	162,000	24,400
39110400030000	279,900	247,500	32,400
39190000001000	314,100	280,900	33,200
39190000002000	4,300	4,300	0
39190000003000	237,400	212,500	24,900
39190000004000	4,300	4,300	0
39190000005000	4,300	4,300	0
39190000006000	219,300	196,500	22,800
39190000007000	27,800	25,500	2,300
39190000008000	248,900	222,900	26,000
39190000009000	240,700	227,800	12,900
39190000011001	246,600	213,900	32,700
39190000011003	6,000	6,000	0
39190000011004	297,800	266,900	30,900
39190000013000	0	0	0
39190000015000	0	0	0
39190000016001	292,000	255,200	36,800
39190000019001	325,700	282,300	43,400
39190000021000	235,800	194,000	41,800
39190000022000	5,000	5,000	0
39190000023000	5,000	5,000	0
39190000024000	262,900	249,000	13,900
39190000025000	330,200	284,600	45,600
39190000026000	142,400	123,800	18,600
39190000027000	206,500	185,100	21,400
39190000030000	758,500	569,800	188,700
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	247,900	226,900	21,000
39191300001002	247,900	226,900	21,000
39191300002001	247,900	226,900	21,000

PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39191300002002	247,900	226,900	21,000
39191300003001	247,900	226,900	21,000
39191300003002	247,900	226,900	21,000
39191300004001	247,900	226,900	21,000
39191300004002	253,900	226,900	27,000
39191300005001	247,900	226,900	21,000
39191300005002	247,900	226,900	21,000
39191300006001	247,900	226,900	21,000
39191300006002	247,900	226,900	21,000
39191400001000	7,100	7,100	0
39191400002000	1,100	1,100	0
39191500001000	245,000	212,000	33,000
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
TOTALS	9,144,100	8,147,500	996,600

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

123,562
138,669

Mauve Estates

MAUVE ESTATES CHANGES 2024			
PARCEL NUMBER	2024 Total	2023 Total	CHANGE
39131000001000	2,960,600	2,605,700	354,900
39131000002000	3,170,604	2,792,304	378,300
39131000003000	0	0	0
39131000004000	0	0	0
TOTALS	6,131,204	5,398,004	733,200

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

90,687
103,004