

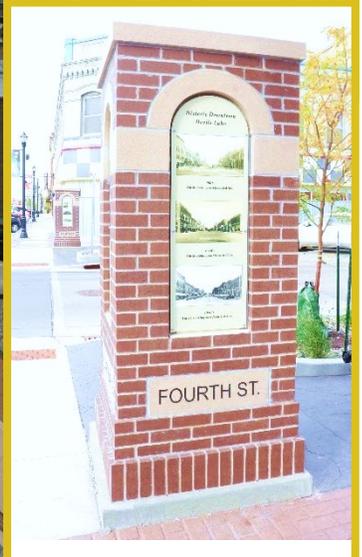


devils lake

Assessing/Building

2024 Equalization Report

ROB JOHNSON, CITY ASSESSOR
April 7, 2025



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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 Offices. 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 the 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 Assessing 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.

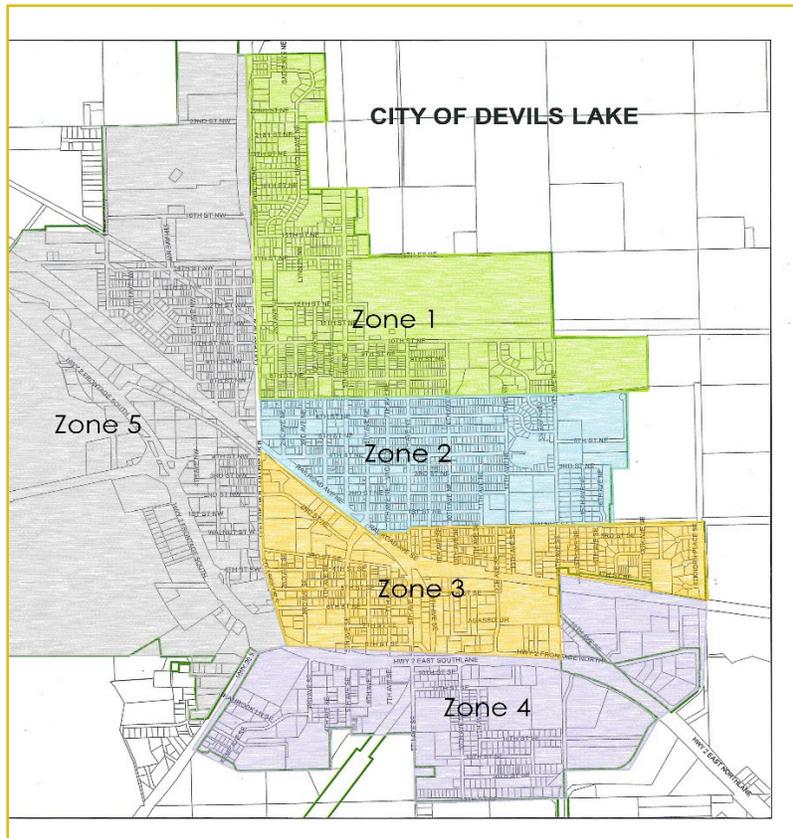
A property owner can only appeal to the State Board of Equalization if they have appealed to both the City and County Boards of Equalization. The decision of the State Board of Equalization is final in this appeal process.

MESSAGE FROM THE CITY ASSESSOR

This past year the properties within Zone 3 of the following map were inspected. There are 295 residential properties in this zone, and I was able to complete 34 in-house inspections or approximately 11.5% which is down from a 14.2% response rate the year prior. An additional three in-house inspections were completed that were outside of this zone. The remainder of the residential properties in Zone 3 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 4 will be assessed in 2025 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 Study

A priority for 2024 was to complete a study of land values within the City. Industry guidelines recommend that the land value of a property should be between 15% and 20% of the total value using the allocation method. Using 2024 values, the land value averaged approximately 10.5% of total property value for residential properties.

Going into 2024 this office was only using a lump sum value for land values with no defined method for determining the value assigned. The scope was adjusted for 2024 to go from bringing land values into an acceptable value range consistent with industry standards, to prioritize making existing land values fair and equitable. To achieve this, the goal was to assign a land rate to every

parcel within the City. The land rate predominantly used is by front foot. The front foot method is based upon the premise that frontage contributes to value. The other land rate used was by square foot.

The City was broken down into neighborhoods and an average land rate was determined for that neighborhood. That rate was rounded up and applied to the entirety of the neighborhood.

Commercially, the City was broken down into commercial areas by location. Downtown, 5th Ave SE, College Drive, and Highway 2 being the primary areas and the same method of determining the average land rate and applying it to all appropriate properties within the same zone was utilized.

Downward adjustments were applied for properties that were vacant and/or for lots that had excess frontage or lot size for the neighborhood.

Now that there is a consistent and defined method of land valuation, adjustments may be made over the next couple of years to bring land values into range of industry standards. Just going through this process alone brought the average land value for residential properties up from 10.5% of total property value to 12.1% of total property value.

[Transition to Vanguard Values](#)

The City has had and used a Computer Aided Mass Appraisals (CAMA) software from Vanguard Appraisals Inc since 2004. The CAMA system we have is extensive and highly regarded throughout the industry. Unfortunately, this office has largely underutilized the tool that is available to us. Over the past couple of years we have been working to utilize the tool to its full capabilities. Part of this process is to get all property values aligned to the values provided by our CAMA software. Once all values are aligned within the software, we can then complete studies so that we can adjust the various data points to be consistent with and specific to the Devils Lake market. These data points include adjusting cost manuals, depreciation schedules, and types of occupancy. Ultimately, it is a tool that will help ensure that established values are fair and equitable.

With the values that are set for 2025, 1,646 out of 3,065 properties will have the value aligned with the CAMA software.

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 following 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 true & full value property.

Effective in 2023 the income cap increased from \$42,000 to \$70,000 to become eligible for a benefit from the Homestead Tax Credit. In 2022 we had 98 households that qualified for and received a homestead tax credit. In 2023 we had 202 approved households and in 2024 there were 212 approved applications.

There were approximately 240 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:	2025 Apps Received
\$0 - \$40,000	100%	\$9,000	108
\$40,001 - \$70,000	50%	\$4,500	41
\$70,001 +	Ineligible	Ineligible	10
		Total	159

As of March 31, 2025

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	5
80%	\$6,480	4
70%	\$5,670	7
60%	\$4,860	6
50%	\$4,050	5
Total Veterans Receiving Benefit		44

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.

In 2024 the Mauve Estates TIF district was dissolved, which brings the City to a total of 7 active TIF districts. The total values of the districts and individual parcels within each district are available 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

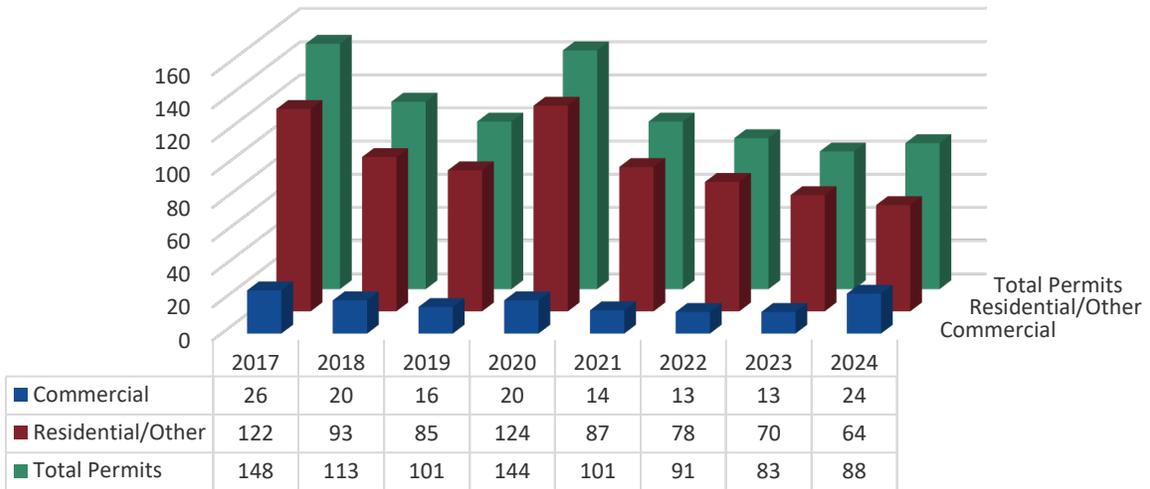
Building permits are issued and maintained by the Building Inspector for both the City of Devils Lake and the extraterritorial area (ETA) surrounding the City. There were 88 building permits issued in 2024 with a total estimated construction cost of \$24,028,756. Total permits were up from 83 in 2023.

Of the 88 permits issued in 2024, 15 were for projects in the ETA. There were no permits issued for construction of single-family homes.

New growth within the City as a result of new construction is broken down in the below table. Total new growth was equivalent to an increase of 0.71% from 2024.

NEW GROWTH			
	T&F Value	Taxable Value	% Growth
Commercial	\$ 2,601,300	\$ 130,065	1.22%
Residential	\$ 1,129,500	\$ 50,828	0.37%
Total	\$ 3,730,800	\$ 180,893	0.71%

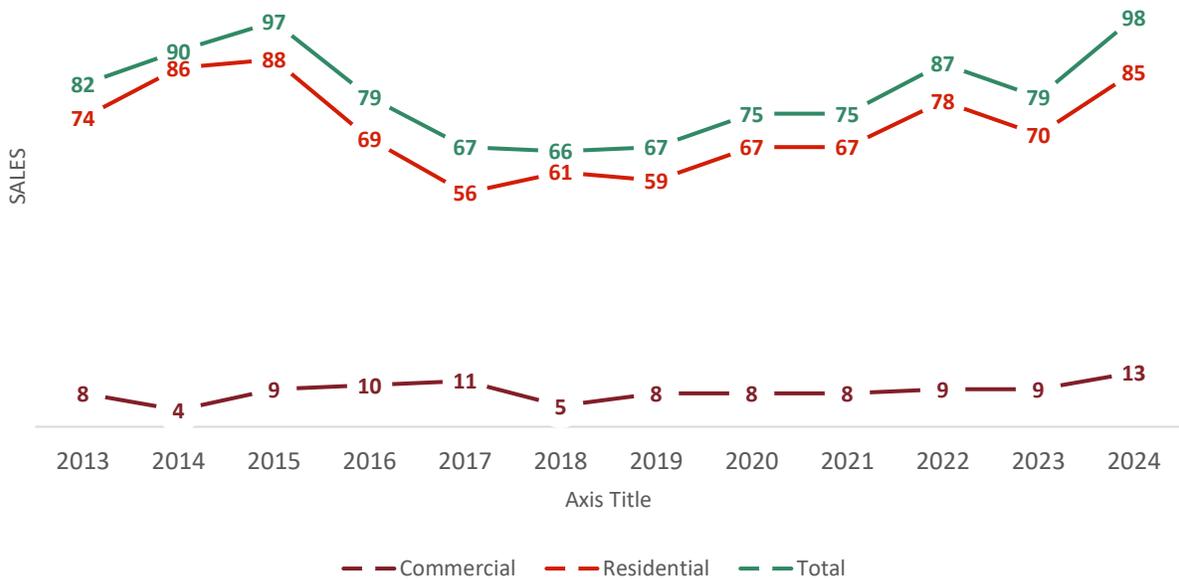
Building Permits Issued



Sales

The volume of commercial sales increased from 9 in 2023 to 13 in 2024, while residential property sales jumped from 70 in 2023 to 85 in 2024.

HISTORICAL SALES DATA



The average sale price of a residential property in 2024 was \$165,051, down from \$181,346 in 2023. 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						
Sale Price			2022	2023	2024	
\$	-	\$ 39,999	4	2	5	
\$	40,000	\$ 79,999	7	9	4	
\$	80,000	\$119,999	11	4	5	
\$120,000	-	\$159,999	16	11	20	
\$160,000	-	\$199,999	14	17	20	
\$200,000	-	\$249,999	12	14	14	
\$250,000	-	\$299,999	8	9	6	
\$300,000	-	\$349,999	5	2	5	
\$350,000	-	\$399,999	0	0	4	
\$400,000	-	\$449,999	1	2	1	
\$450,000	-	\$499,999	0	0	1	
\$500,000	+		0	0	0	
		Total	78	70	85	
Avg Sale Price			\$168,863	\$181,346	\$165,051	

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 Assessing 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 2024 was 376.26 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:

$$\$100,000 \times 0.50 \times 0.09 \times .37626 = \$1,693.17$$

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.

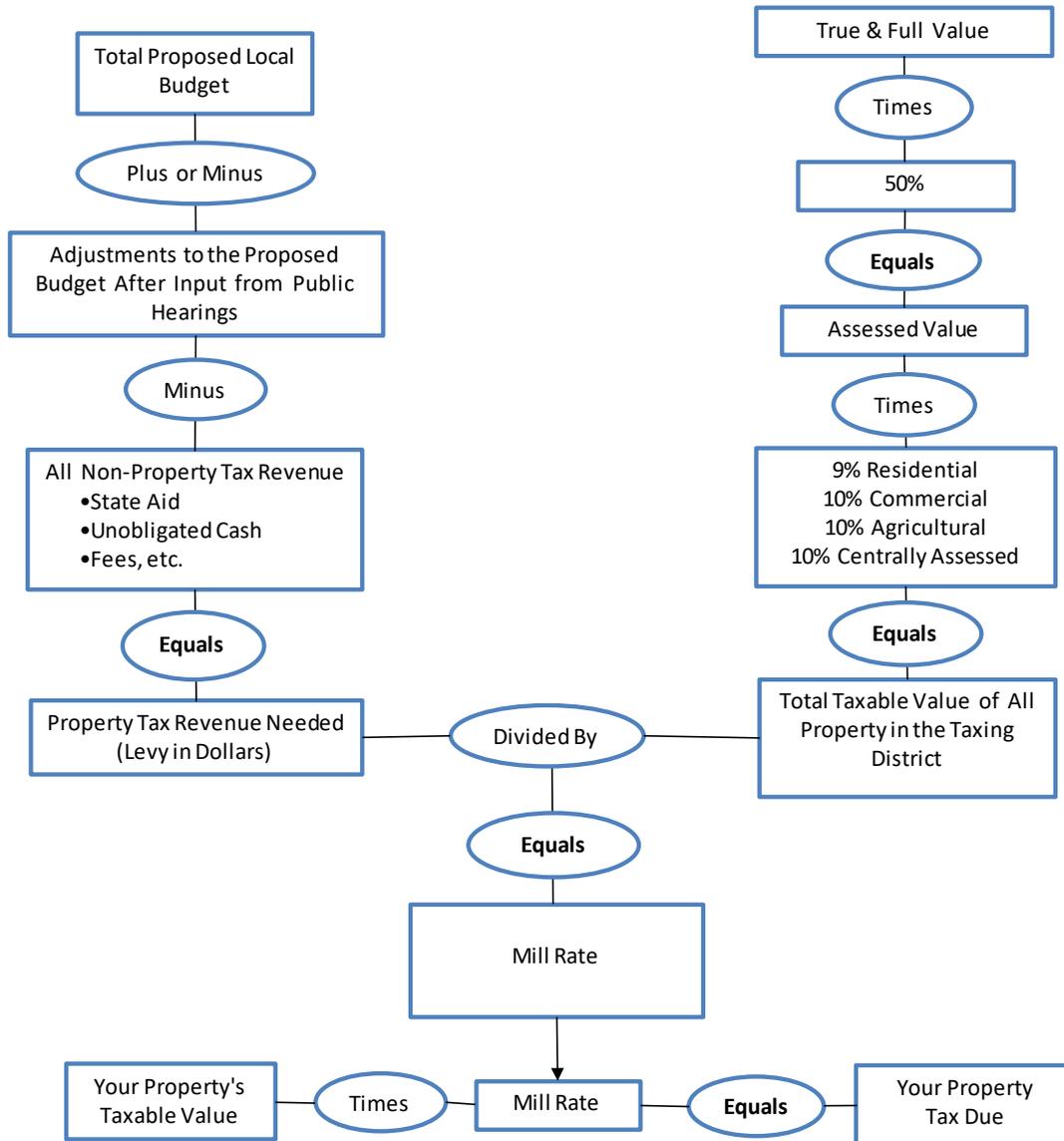
$$0.50 \times 0.09 \times 0.37626 = 0.0169 \text{ or } 1.69\% \text{ effective tax rate for residential properties}$$

$$0.50 \times 0.10 \times 0.37626 = 0.0188 \text{ or } 1.88\% \text{ effective tax rate for commercial properties}$$

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

Excerpt from an actual 2024 tax statement			Supplemental Notes/Calculations	
Tax distribution	2022	2023	2024	
(3-year comparison):				
True and full value	84,600	88,900	100,300	$\$100,300 \times 0.50 \times 0.09 = \$4,514$
Taxable value	3,808	4,001	4,514	$\text{T\&F} \times \text{AR} \times \text{AF} = \text{Taxable Value}$
Less: Homestead credit				
Disabled Veteran credit				
Net taxable value->	3,808	4,001	4,514	$\text{T\&F} = \text{True and Full Value}$ $\text{AR} = \text{Assessment Ratio}$ $\text{AF} = \text{Assessment Factor}$
Total mill levy	331.27	335.77	376.26	← Total number of mills assessed
Taxes By District (in dollars):	2022 Mills	2023 Mills	2024 Mills	
COUNTY	371.01 98.43	404.55 101.11	467.47 = \$4,514 x 0.10356 (103.56 County Mills)	
CITY	354.56 93.11	364.53 91.11	406.76 = \$4,514 x 0.09011 (90.11 City Mills)	
SCHOOL	374.52 98.35	398.30 99.55	600.59 = \$4,514 x 0.13305 (133.05 School Mills)	
PARK	157.58 41.38	172.04 43.00	181.91 = \$4,514 x 0.04030 (40.30 Park Mills)	
STATE	3.81 1.00	4.00 1.00	4.51 = \$4,514 x 0.00100 (1.00 State Mill)	
LAKE REGION AMBULAN	0.00	0.00	37.20 = \$4,514 x 0.00824 (8.24 Ambul Mills)	
Consolidated tax	1,261.48	1,343.42	1,698.44 = \$4,514 x 0.37626 (376.26 Total Mills)	
Primary Residence Credit				
Net effective tax rate>	1.49%	1.51%	1.69% = $0.50 \times 0.09 \times 0.37626$ $\text{AR} \times \text{AF} \times \text{Total Mills}$	

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:

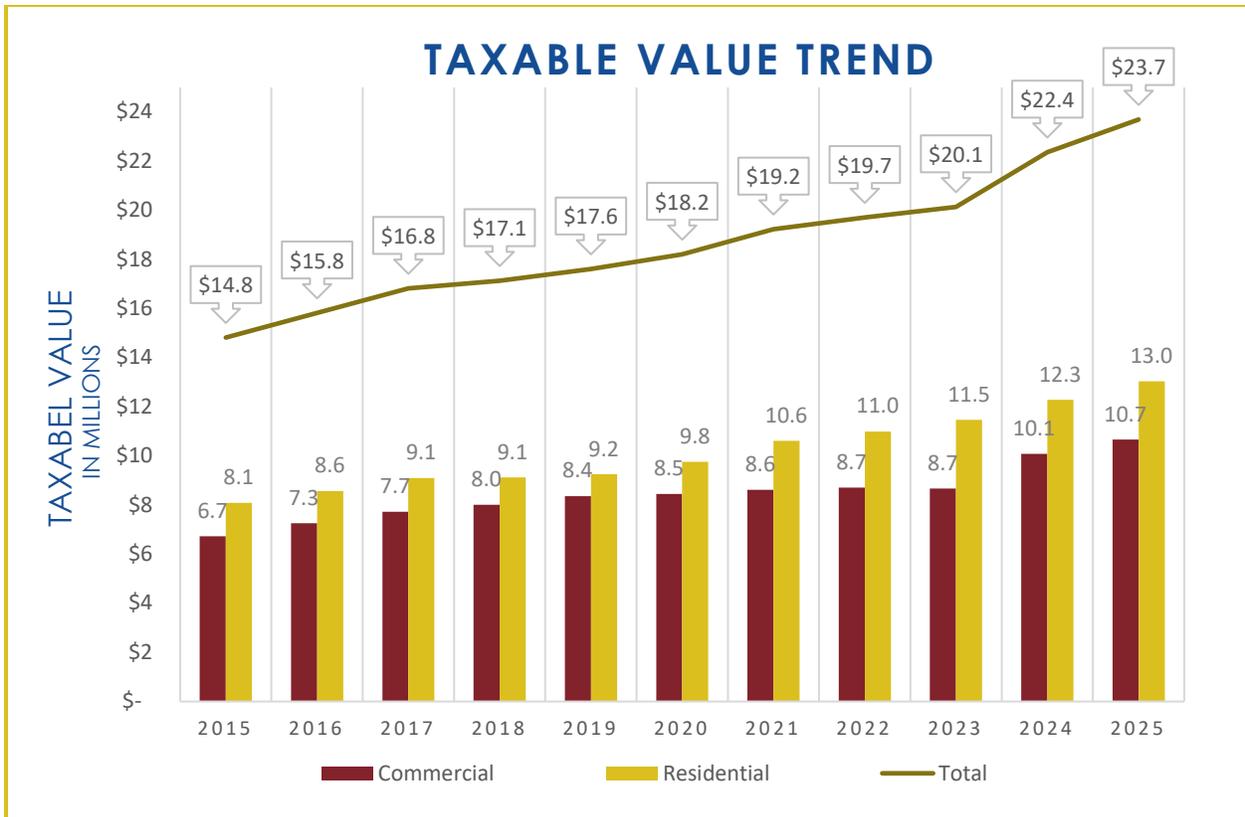
ACTIVE PARCEL BREAKDOWN	
Residential	1,909
Commercial	459
Agricultural	6
Vacant Lots	286
Exempt	405
Total	3,065

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 2025 projections.

TAXABLE VALUE COMPARISON					
	Commercial	Residential	Total	Utilities	Total w/ Utilities
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	\$ 10,082,909	\$ 12,282,676	\$ 22,365,585	\$ 568,298	\$ 22,933,883
2025	\$ 10,665,335	\$ 13,028,877	\$ 23,694,212	\$ 550,000	\$ 24,244,212

NOTE: Taxable values do not include TIF districts. 2025 Utilities are estimated.



Note: Does Not Include TIF Districts or Utilities

CITY TAXABLE VALUE COMPARISON		
City	Population	Taxable Value
Fargo (Dist #1)	133,188	844,452,931
Bismarck	75,541	525,043,420
Grand Forks	58,921	289,691,610
Minot	47,373	244,798,565
West Fargo	40,901	272,557,343
Williston	27,706	123,256,796
Dickinson	25,679	140,461,879
Mandan	24,803	131,480,934
Jamestown	15,691	58,872,925
Wahpeton	7,994	26,963,853
Devils Lake	7,277	25,181,643
Valley City	6,540	23,825,129

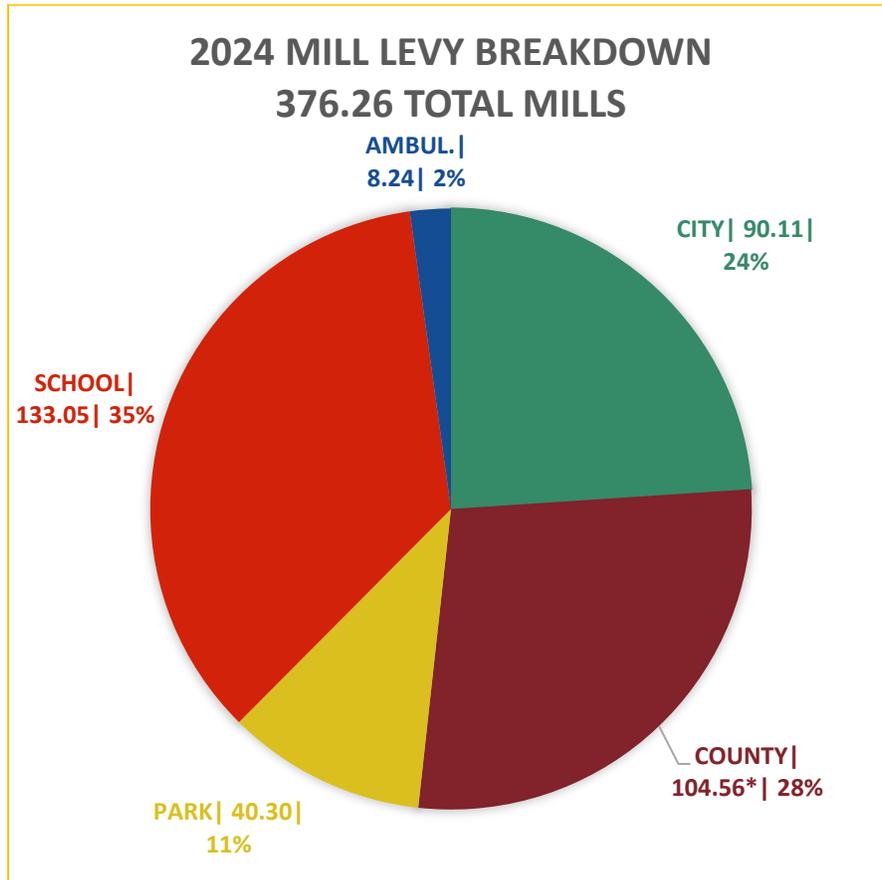
Note: Includes TIF Districts and Utilities

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.

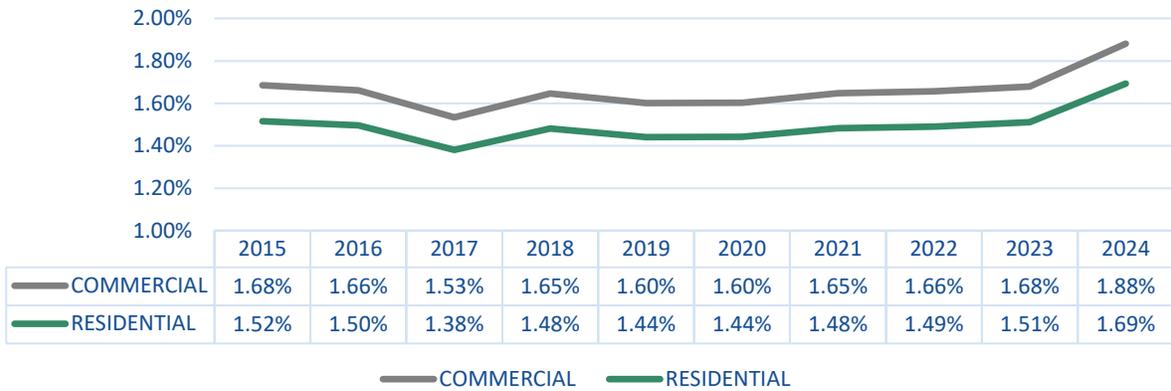
YEAR	ASSESSED MILLS					EFFECTIVE TAX RATE		
	CITY	COUNTY	PARK	SCHOOL	AMBUL.	TOTAL	Commercial	Residential
2015	93.71	104.49	43.92	94.85	0.00	336.97	1.68%	1.52%
2016	87.40	105.21	45.63	94.12	0.00	332.36	1.66%	1.50%
2017	87.41	79.81	45.64	93.92	0.00	306.78	1.53%	1.38%
2018	97.94	91.75	45.57	93.91	0.00	329.17	1.65%	1.48%
2019	89.36	89.01	45.34	96.46	0.00	320.17	1.60%	1.44%
2020	91.09	86.69	45.10	97.75	0.00	320.63	1.60%	1.44%
2021	93.11	94.46	43.52	98.35	0.00	329.44	1.65%	1.48%
2022	93.11	98.43	41.38	98.35	0.00	331.27	1.66%	1.49%
2023	91.11	102.11	43.00	99.55	0.00	335.77	1.68%	1.51%
2024	90.11	104.56	40.30	133.05	8.24	376.26	1.88%	1.69%

Values assessed are determined the previous year, (ie. 2024 valuations are used for 2025 budget)

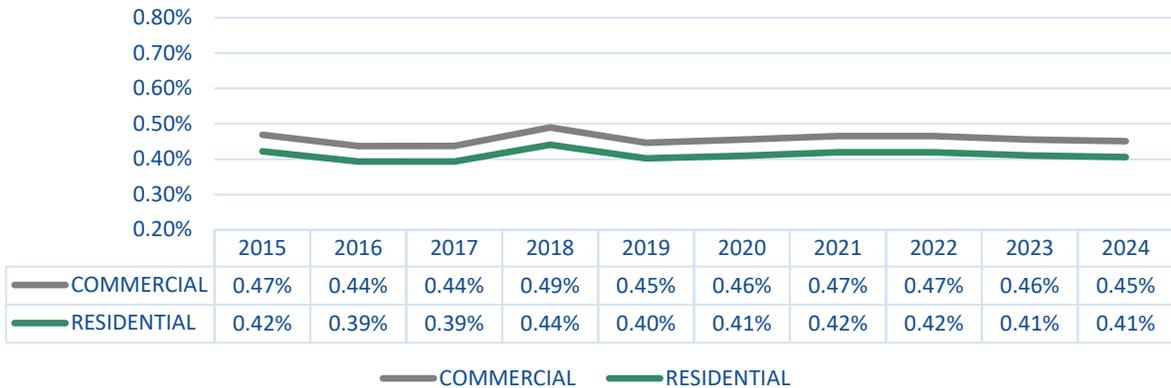


*Includes 1.0 state assessed mill

CITY OF DEVILS LAKE CUMULATIVE EFFECTIVE TAX RATE



CITY OF DEVILS LAKE EFFECTIVE TAX RATE



The above line graphs show a story as to the City's efforts when it comes to property tax levies. The increases in the effective tax rates that have been experienced are largely due to other taxing entities and outside of the City's control.

[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 \$100,000 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 \$100,000 Residential	Effective Tax Rate Residential	Effective Tax Rate Commercial
Williston	42.67	199.60	\$ 898	0.90%	1.00%
Bismarck	78.88	257.38	\$ 1,158	1.16%	1.29%
Dickinson	40.27	260.10	\$ 1,170	1.17%	1.30%
Mandan	64.09	280.47	\$ 1,262	1.26%	1.40%
West Fargo	79.20	289.92	\$ 1,305	1.30%	1.45%
Fargo (Dist #1)	57.00	298.18	\$ 1,342	1.34%	1.49%
Valley City	74.73	332.72	\$ 1,497	1.50%	1.66%
Jamestown	98.26	336.56	\$ 1,515	1.51%	1.68%
Minot	97.41	341.76	\$ 1,538	1.54%	1.71%
Grand Forks	92.25	346.54	\$ 1,559	1.56%	1.73%
Wahpeton	84.74	349.60	\$ 1,573	1.57%	1.75%
Devils Lake	90.11	376.26	\$ 1,693	1.69%	1.88%

2024 SALES RATIO ANALYSIS

The Sales Ratio analysis is the primary measure of an assessment. The True and Full value is divided by the sale 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 85 usable or arms-length transaction sales within the City in 2024. The median ratio of these sales was 86.5% and out of tolerance. In conjunction with the land study and subsequent value adjustments, properties that were not adjusted to align with the CAMA software values were assessed a moderate increase to total property value.

As a result of the value adjustments the sales ratio came in at 91.9% and within tolerance.

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 (2024) and two previous years (2022-2023) were used, as allowed by the state, to get to 30 usable commercial sales.

Commercial sales had a median ratio of 88.5% and below tolerance. Commercial property values were most affected by the land study and because of the land value adjustments it was determined that a minor increase to improvement values for properties not aligned with the CAMA software was warranted. Value adjustments resulted in a sales ratio of 92.4% and within tolerance.

ADJUSTED MEDIAN SALE RATIOS		
Property Class	Median Ratio Before	Median Ratio After
Commercial	88.5	92.4
Residential	86.1	91.9

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)

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 1.05 and 1.06 after valuation adjustments. Commercial properties had a PRD of 1.01 prior to adjustments and remained at 1.01 and within tolerance after adjustments.

ADJUSTED PRICE RELATED DIFFERENTIAL (PRD)		
Property Class	PRD Before	PRD After
Commercial	1.01	1.01
Residential	1.05	1.06

The inconsistency in adjustments due to the land study and the transition to aligning with the CAMA values contributed to a slightly backward trend in this metric for residential properties. Our commercial properties are coming in well within tolerance.

For comparison, the PRD was 1.09 for residential in 2024 and 1.06 for commercial properties.

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 23.42; after valuation adjustments it is 14.13 and within tolerance. For commercial properties the pre-valuation COD was 21.11 and 17.07 after valuation adjustments. Both went from out of tolerance to within tolerance.

ADJUSTED COEFFICIENT OF DISPERSION (COD)		
Property Class	COD Before	COD After
Commercial	21.11	17.07
Residential	23.42	14.13

There are no state requirement or standard for PRD or COD, however, they will be a measuring tool that will be used to ensure that assessment practices are fair and equitable.

APPENDIX A – HOMESTEAD CREDIT APPLICANTS

Parcel	Address
39-0000-00035-000	624 4th Ave NE
39-0000-00092-000	513 7th Ave NE
39-0000-00112-000	506 6th St NE
39-0000-00199-000	623 4th St NE
39-0000-00214-000	716 4th St NE
39-0000-00305-000	708 3rd St NE
39-0000-00322-000	721 1st St NE
39-0000-00355-000	616 1st St NE
39-0000-00363-000	718 1st St NE
39-0000-00369-001	711 Walnut St E
39-0000-00463-000	407 5th St SE
39-0000-00525-000	624 5th St SE
39-0000-00537-001	712 5th St SE
39-0000-00559-000	621 7th St SE
39-0000-00607-000	721 8th St SE
39-0000-00645-000	1308 2nd Ave NW
39-0000-00646-000	119 13th St NW
39-0000-00647-000	115 13th St NW
39-0000-00651-000	204 14th St NW
39-0000-00664-000	320 14th St NW
39-0000-00672-000	404 14th St NW
39-0000-00711-000	406 13th St NW
39-0000-00723-000	318 13th St NW
39-0000-00735-000	218 13th St NW
39-0000-00766-001	214 12th St NW
39-0000-00775-000	207 11th St NW
39-0000-00796-000	302 11th St NW
39-0000-00804-000	307 10th St NW
39-0000-00812-000	1002 3rd Ave NW
39-0000-00831-000	106 10th St NW
39-0000-00849-000	918 3rd Ave NW
39-0000-00865-000	303 9th St NW
39-0000-00876-000	304 9th St NW
39-0000-00915-000	206 8th St NW
39-0000-00916-000	216 8th St NW
39-0000-00973-000	108 4th St NW
39-0000-00976-000	123 3rd St NW

Parcel	Address
39-0000-01030-001	120 3rd St NW
39-0101-00003-000	402 15th St SE
39-0300-00003-001	2010 Lincoln Ave NE
39-0301-00009-000	902 7th St NE
39-0301-00026-000	915 6th St NE
39-0301-00027-000	919 6th St NE
39-0301-00034-000	1018 7th St NE
39-0301-00035-000	1012 7th St NE
39-0301-00052-000	1026 6th St NE
39-0301-00053-001	1022 6th St NE
39-0301-00091-000	513 10th Ave NE
39-0301-00093-000	914 5th St NE
39-0301-00108-000	819 4th St NE
39-0301-00137-000	908 4th St NE
39-0303-00013-000	223 9th Ave SE
39-0403-00002-000	319 15th St NE
39-0406-00001-000	1122 3rd St NE
39-0406-00009-000	1109 2nd St NE
39-0406-00013-000	1101 3rd St NE
39-0407-00017-000	1106 5th St NE
39-0407-00020-000	1101 4th St NE
39-0407-00025-000	1117 4th St NE
39-0407-00033-000	1115 5th St NE
39-0407-00048-000	1115 6th St NE
39-0501-00006-000	405 Mogal St SE
39-0502-00001-001	1102 3rd Ave SE
39-0502-00003-001	1106 3rd Ave SE
39-0502-00005-001	1205 4th Ave SE
39-0504-00004-001	310 18th Ave SE
39-0504-00004-002	312 18th Ave SE
39-0509-00022-052	112 Wapiti Ct SE
39-0601-00001-000	1208 Walnut St E
39-0601-00016-000	1123 Washington St SE
39-0601-00025-000	1011 Washington St SE
39-0601-00031-000	912 Walnut St E
39-0601-00076-000	1006 Fair St SE
39-0704-00006-000	420 Dickinson Dr SE Apt 4

Parcel	Address
39-0704-00007-000	420 Dickinson Dr SE #5
39-0704-00009-000	420 Dickinson Dr. #7
39-0802-00027-000	107 19th St NE
39-0803-00020-000	107 21st St NE
39-0804-00032-000	905 8th St NE
39-0804-00039-000	820 9th St NE
39-0804-00043-001	822 8th Ave NE
39-0804-00050-000	905 9th St NE
39-0804-00051-000	911 9th St NE
39-0804-00058-000	815 9th St NE
39-0805-00007-000	204 8th Ave SE
39-1103-00002-000	1306 10th Ave SE
39-1104-00005-000	1219 14th St SE
39-1104-00015-000	1106 14th St SE
39-1104-00018-000	1218 14th St SE
39-1105-00006-000	303 14th Ave SE
39-1105-00011-000	326 Village Ave SE
39-1106-00001-000	1204 5th Ave SE
39-1301-00009-000	714 3rd Ave NE
39-1301-00010-000	708 3rd Ave NE
39-1301-00014-000	317 7th St NE
39-1302-00006-000	815 3rd Ave NE
39-1302-00016-000	209 8th St NE
39-1303-00007-000	912 Kelly Ave NE
39-1306-00003-000	116 14th Ave NE
39-1307-00008-000	209 15th Ave NE
39-1502-00004-000	1311 Cherry Pl NE
39-1503-00002-000	618 12th Ave NE
39-1503-00016-000	623 13th Ave NE
39-1503-00026-000	638 13th Ave NE
39-1503-00036-000	617 14th Ave NE
39-1505-00014-000	901 3rd St NE
39-1505-00022-000	313 9th Ave NE
39-1505-00027-001	817 3rd St NE
39-1505-00040-000	916 3rd St NE
39-1505-00060-000	1022 3rd St NE
39-1505-00089-000	910 2nd St NE
39-1505-00097-000	111 10th Ave NE

Parcel	Address
39-1505-00106-000	807 1st St NE
39-1505-00107-000	809 1st St NE
39-1505-00115-000	1034 1st St NE
39-1602-00018-001	54 Kurtz St SE
39-1803-00007-000	801 5th Ave NE
39-1803-00019-000	519 7th St NE
39-1803-00021-000	715 6th Ave NE
39-1803-00038-000	716 6th Ave NE
39-1803-00044-000	621 8th Ave NE
39-1804-00011-000	822 4th Ave NE
39-1804-00031-000	818 6th Ave NE
39-1804-00039-000	829 8th Ave NE
39-1804-00040-001	832 7th Ave NE
39-1804-00050-000	906 7th Ave NE
39-1804-00062-000	909 7th Ave NE
39-1804-00076-000	1110 4th Ave NE
39-1804-00079-000	1115 5th Ave NE
39-1805-00001-000	1322 5th Ave NE
39-1805-00013-000	414 14th St NE
39-1805-00014-000	412 14th St NE
39-1805-00028-000	1208 4th Ave NE
39-1806-00038-000	1211 6th Ave NW
39-1806-00098-001	410 11th St NW
39-1904-00014-000	917 11th St SE
39-1904-00023-000	906 11th St SE
39-1906-00007-000	1205 10th Ave SE
39-1906-00018-000	1206 10th Ave SE
39-1906-00032-001	1202 11th Ave SE
39-1907-00002-000	207 15th Ave SE
39-1912-00015-000	2404 Stone Ridge Ave NE
39-1915-00007-000	1205 16th St SE
39-2001-00003-000	328 15th St NE
39-2302-00008-000	313 16th Ave SE
39-2703-00015-000	1224 5th Ave SE #1
39-2727-00009-001	1510 5th Ave NE
39-2727-00009-003	1506 5th Ave NE Unit 3
39-2735-00032-000	802 1st St NE

APPENDIX B – DISABLED VETERANS CREDIT

Parcel ID	Address
39-0000-00091-000	721 5th St NE
39-0000-00362-000	724 1st St NE
39-0000-00558-000	615 7th St SE
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
39-0301-00109-000	901 4th St 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
39-0801-00002-000	106 20th St NE
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
39-1305-00024-002	1104 3rd Ave NE
39-1502-00003-001	1312 Cherry Pl
39-1505-00048-000	919 2nd St NE
39-1505-00081-000	1013 1st St NE

Parcel ID	Address
39-1505-00088-001	918 2nd St NE
39-1505-00113-000	921 Walnut St E
39-1801-00011-000	303 14th St NE
39-1803-00053-000	724 7th Ave NE
39-1805-00015-001	411 Ruger St NE
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

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
39-0000-00431-000, 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	Safe Alternatives for Abused Families	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
39-0000-00398-000	Lake Region Joint Training Center	314 2nd Ave SE
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

Parcel(s)	Owner	Address
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

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

APPENDIX E – TAX INCREMENT FINANCING (TIF)

TOTAL FOR ALL TIF DISTRICTS - 2025

TIF DISTRICT	2024	2025	CHANGE	2024 COMM	2024 RES	2024 TOTAL	2025 COMM	2025 RES	2025 TOTAL
ELKHORN	5,648,000	5,968,600	320,600	893,300	4,754,700	5,648,000	935,700	5,032,900	5,968,600
AGASSIZ	8,491,100	8,443,300	-47,800	1,874,800	6,616,300	8,491,100	1,873,800	6,569,500	8,443,300
HIGHLAND PARK/CITY ESTATES	4,878,500	5,137,600	259,100	12,100	4,866,400	4,878,500	15,100	5,122,500	5,137,600
HIGHLAND PARK 2ND SUB	6,134,100	6,634,300	500,200	921,500	5,212,600	6,134,100	1,060,000	5,574,300	6,634,300
STONE RIDGE ESTATES	5,980,600	6,527,000	546,400	10,100	5,970,500	5,980,600	17,900	6,509,100	6,527,000
SMITH'S SUB 16TH ST SE	9,144,100	11,452,900	2,308,800	353,600	8,790,500	9,144,100	295,500	11,157,400	11,452,900
BRAUNAGEL 1 ST ADDTION	8,299,900	8,472,300	172,400	8,299,900	0	8,299,900	8,472,300	0	8,472,300
TOTAL FOR ALL DISTRICTS	48,576,300	52,636,000	4,059,700	12,365,300	36,211,000	48,576,300	12,670,300	39,965,700	52,636,000
MINUS ORIGINALS		2,910,470							
TOTAL INCREMENT		49,725,530							

BREAKDOWN OF ORIGINAL VALUES	
ELKHORN	3,540
AGASSIZ	230,000
HIGHLAND PARK/CITY ESTATES	30,330
HIGHLAND PARK 2ND SUB	0
STONE RIDGE ESTATES	0
SMITH'S SUB 16TH ST SE	2,634,000
BRAUNAGEL 1 ST ADDTION	12,600
TOTAL	2,910,470

Elkhorn Subdivision

ELKHORN SUB CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39050900001000	240,400	239,300	1,100
39050900002000	7,600	8,200	-600
39050900003001	372,600	346,200	26,400
39050900005000	363,700	351,900	11,800
39050900006000	479,300	451,100	28,200
39050900007000	389,400	350,800	38,600
39050900008000	6,700	7,600	-900
39050900009000	436,800	406,500	30,300
39050900010000	8,000	9,100	-1,100
39050900011000	380,100	377,200	2,900
39050900012000	434,500	389,900	44,600
39050900013001	474,900	434,200	40,700
39050900015001	422,300	390,000	32,300
39050900017001	393,100	375,400	17,700
39050900018001	352,700	322,700	30,000
39050900020000	6,600	6,300	300
39050900021000	202,800	171,200	31,600
39050900022051	219,100	234,900	-15,800
39050900022052	223,900	236,100	-12,200
39050900023050	554,100	539,400	14,700
TOTALS	5,968,600	5,648,000	320,600

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

97,149
102,648

Agassiz Subdivision

AGASSIZ SUB CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39010700001002	47,000	43,500	3,500
39010700001050	948,500	939,200	9,300
39010700001060	860,700	911,200	-50,500
39010700002000	936,900	937,400	-500
39010700003002	1,297,900	1,298,400	-500
39010700003050	318,900	320,800	-1,900
39010700003051	630,900	625,000	5,900
39010700003060	886,200	915,700	-29,500
39010700004000	936,900	937,400	-500
39010700005000	1,579,400	1,562,500	16,900
TOTALS	8,443,300	8,491,100	-47,800

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

147,061
146,253

Highland Park / City Estates Subdivision

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39030000001000	341,500	316,200	25,300
39030000002001	304,800	282,200	22,600
39030000002002	304,800	282,200	22,600
39030000003000	293,300	271,600	21,700
39030000003001	274,000	253,700	20,300
39030000004001	334,400	352,000	-17,600
39030000004002	306,500	283,800	22,700
39080000001001	315,400	304,400	11,000
39080000001050	0	0	0
39080000003000	421,700	410,700	11,000
39080000004000	15,100	12,100	3,000
39080000005000	233,600	221,100	12,500
39080000006000	448,500	450,100	-1,600
39080000007000	371,600	307,600	64,000
39080000008000	474,800	454,100	20,700
39080000009001	411,100	390,200	20,900
39080000009050	286,500	286,500	0
TOTALS	5,137,600	4,878,500	259,100

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

82,469
86,855

Stone Ridge Estates

STONE RIDGE ESTATES CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39191200001000	368,500	338,100	30,400
39191200002000	358,700	329,100	29,600
39191200003000	367,500	337,200	30,300
39191200004000	360,500	330,700	29,800
39191200005000	360,400	330,600	29,800
39191200006000	346,000	317,400	28,600
39191200007000	349,800	320,900	28,900
39191200008000	355,900	326,500	29,400
39191200009000	326,000	299,100	26,900
39191200010000	324,100	297,300	26,800
39191200011000	324,100	297,300	26,800
39191200012000	326,000	299,100	26,900
39191200013000	400,200	367,200	33,000
39191200014000	357,300	327,800	29,500
39191200015000	354,600	325,300	29,300
39191200016000	400,200	367,200	33,000
39191200017001	480,900	456,900	24,000
39191200019000	16,400	9,000	7,400
39191200020000	348,400	302,800	45,600
39191200021000	1,500	1,100	400
39191200022000	0	0	0
TOTALS	6,527,000	5,980,600	546,400

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

101,093
110,338

Highland Park 2nd Subdivision

HIGHLAND PARK 2ND SUB CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39080600001001	255,700	234,600	21,100
39080600001002	251,800	231,000	20,800
39080600001003	251,800	231,000	20,800
39080600001004	255,700	234,600	21,100
39080600002001	272,500	250,000	22,500
39080600002002	272,500	250,000	22,500
39080600003000	1,038,800	914,700	124,100
39080600004000	670,400	620,700	49,700
39080600005000	567,000	525,000	42,000
39080600006000	351,600	349,600	2,000
39080600007001	353,300	327,100	26,200
39080600009001	490,400	454,100	36,300
39080600016000	8,600	5,700	2,900
39080600017000	12,600	1,100	11,500
39080600018000	0	0	0
39080700001000	401,500	371,800	29,700
39080700002000	299,200	290,300	8,900
39080700003000	313,000	297,100	15,900
39080700004000	359,000	340,400	18,600
39080700005000	208,900	205,300	3,600
TOTALS	6,634,300	6,134,100	500,200

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

74,320
114,131

Braunagel 1st Addition

BRAUNAGEL 1ST ADDN CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39020100001000	3,124,600	3,219,700	-95,100
39020100002000	4,089,000	3,870,400	218,600
39020100003000	26,800	1,200	25,600
39020100004000	21,200	1,200	20,000
39020100005000	1,157,300	1,203,600	-46,300
39020100006000	13,300	1,200	12,100
39020100007000	21,100	1,400	19,700
39020100008000	19,000	1,200	17,800
39020100009000	0	0	0
TOTALS	8,472,300	8,299,900	172,400

TOTAL TAXES LEVIED 2023
ESTIMATED TAXES 2024

156,040
159,279

Smith's Subdivision

SMITH'S SUB - 16TH ST SE CHANGES 2025			
PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39110400028000	201,300	186,400	14,900
39110400030000	159,000	279,900	-120,900
39190000001000	339,200	314,100	25,100
39190000002000	12,800	4,300	8,500
39190000003000	256,400	237,400	19,000
39190000004000	12,800	4,300	8,500
39190000005000	12,800	4,300	8,500
39190000006000	218,200	219,300	-1,100
39190000007000	41,000	27,800	13,200
39190000008000	268,800	248,900	19,900
39190000009000	260,000	240,700	19,300
39190000011001	266,300	246,600	19,700
39190000011003	6,400	6,000	400
39190000011005	312,800	297,800	15,000
39190000013001	0	0	0
39190000015000	0	0	0
39190000016001	315,400	292,000	23,400
39190000019001	351,800	325,700	26,100
39190000021000	254,700	235,800	18,900
39190000022000	11,900	5,000	6,900
39190000023000	12,800	5,000	7,800
39190000024001	283,900	262,900	21,000
39190000025001	339,600	330,200	9,400
39190000026000	142,800	142,400	400
39190000027000	206,300	206,500	-200
39190000030000	819,200	758,500	60,700
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	274,000	247,900	26,100
39191300001002	274,000	247,900	26,100
39191300002001	278,400	247,900	30,500

PARCEL NUMBER	2025 Total	2024 Total	CHANGE
39191300002002	274,000	247,900	26,100
39191300003001	274,000	247,900	26,100
39191300003002	274,000	247,900	26,100
39191300004001	274,000	247,900	26,100
39191300004002	276,900	253,900	23,000
39191300005001	274,000	247,900	26,100
39191300005002	274,000	247,900	26,100
39191300006001	274,000	247,900	26,100
39191300006002	274,000	247,900	26,100
39191400001000	8,600	7,100	1,500
39191400002000	17,400	1,100	16,300
39191500001000	246,300	245,000	1,300
39191500002000	243,100	219,900	23,200
39191500003000	243,100	219,900	23,200
39191500004000	247,700	225,700	22,000
39191500005000	252,800	91,400	161,400
39191500006000	248,200	85,600	162,600
39191500007000	248,200	85,600	162,600
39191500008000	252,800	91,400	161,400
39191500009000	194,400	1,100	193,300
39191500010000	189,800	1,100	188,700
39191500011000	189,800	1,100	188,700
39191500012000	194,400	1,100	193,300
39191500013000	71,000	1,100	69,900
39191500014000	66,400	1,100	65,300
39191500015000	66,400	1,100	65,300
39191500016000	71,000	1,100	69,900
TOTALS	11,452,900	9,144,100	2,308,800

TOTAL TAXES LEVIED 2024
ESTIMATED TAXES 2025

155,217
194,117