



# devils lake

Assessing/Building

## 2026 Equalization Report

ROB JOHNSON, CITY ASSESSOR  
April 6, 2026



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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 Commission. 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 true and full valuation thereof as is reasonable and just to render taxation uniform. All complaints and grievances of residents of the City must be heard and decided by the Board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the City Board of Equalization must be heard and determined by the County Board of Equalization. ([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 City 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 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 provide an assessment notice showing the prior year's value and the proposed new value. 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.

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 may appeal to the State Board of Equalization. In equalizing individual assessments, the Board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the Board either by appearing personally or by a representative before the Board or by mail or other communication to the Board to explain the reasons for requesting the reduction. The Board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or City Board of Equalization and County Board of equalization where the property was assessed. (See N.D.C.C. 57-13-03 and 57-13-04 and, in the case of a new assessment, 57-14-08(6). N.D.C.C. 57-14-08(6) provides that the State Board of Equalization may reduce a "new" assessment if the owner first appealed to the County Board of equalization (does not require going before local equalization Board)).

## **ANNUAL ASSESSMENTS**

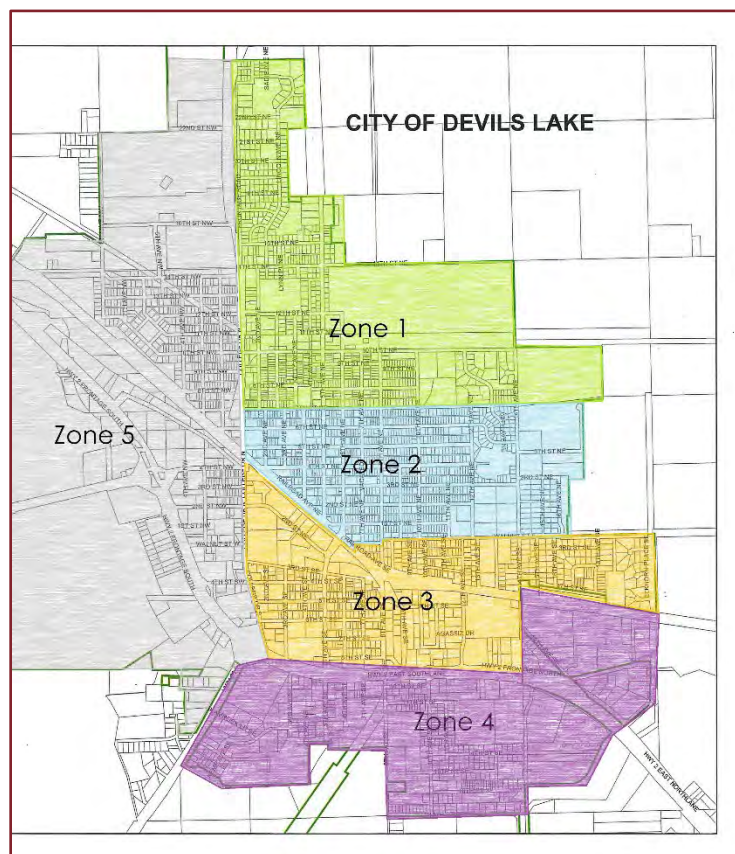
### Quintile Assessments

This past year the properties within Zone 4 of the following map were inspected. There are 186 residential properties in this zone, 18 in-house inspections were completed or approximately 9.7%. This is down from 11.5% a year prior and down from 14.2% response rate two years ago. Seven in-house inspections were completed that were outside of this zone. The remainder of the residential properties in Zone 4 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 5 will be assessed in 2026 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 - Phase 2

A priority in 2024 was to complete a study of land values within the City. Industry guidelines recommend that the land value of a residential property should average between 15% and 20% of the total value using the allocation method.

Going into 2024 this office was only using a lump sum value for land values with no established land rates, meaning there was no defined method for determining the land value assigned to each property. The goal then changed from bringing

land values into the desired range to identifying and applying land rates for determining values. All commercial and residential properties were assigned a land rate for the 2025 values.

2025 land values accounted for an average of 13.6% of the True and Full value for residential properties. Adjustments were made to the land rates in most neighborhoods and the 2026 projected land values account for an average of 15.7% of the True and Full value and within the low end of industry guidelines.

Now that land rates and land values are in line with industry standards, the attention will be turned toward studying the cost-manual levels and depreciation schedules used for determining structure values of residential properties.

## 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), or the homestead is held in an irrevocable trust.

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. The following table shows the number of homes the expansion of this program has positively impacted.

<b>HOMESTEAD CREDIT APPLICANTS</b>			
<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
98	204	227	194

For 2026, there were approximately 250 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](#).

<b>If annual net income is:</b>	<b>Taxable value is reduced by:</b>	<b>Maximum reduction of taxable value:</b>	<b>2026 Apps Received</b>
\$0 - \$40,000	100%	\$9,000	103
\$40,001 - \$70,000	50%	\$4,500	46
\$70,001 +	Ineligible	Ineligible	1
<b>Total</b>			<b>136</b>

\*As of April 1, 2026\*

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 \$9,000 of taxable value (\$200,000 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%	\$9,000	17
90%	\$8,100	9
80%	\$7,200	5
70%	\$6,300	9
60%	\$5,400	2
50%	\$4,500	5
<b>Total Veterans Receiving Benefit</b>		<b>47</b>

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

### Exempt Properties

North Dakota Century Code allows 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 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 has 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.

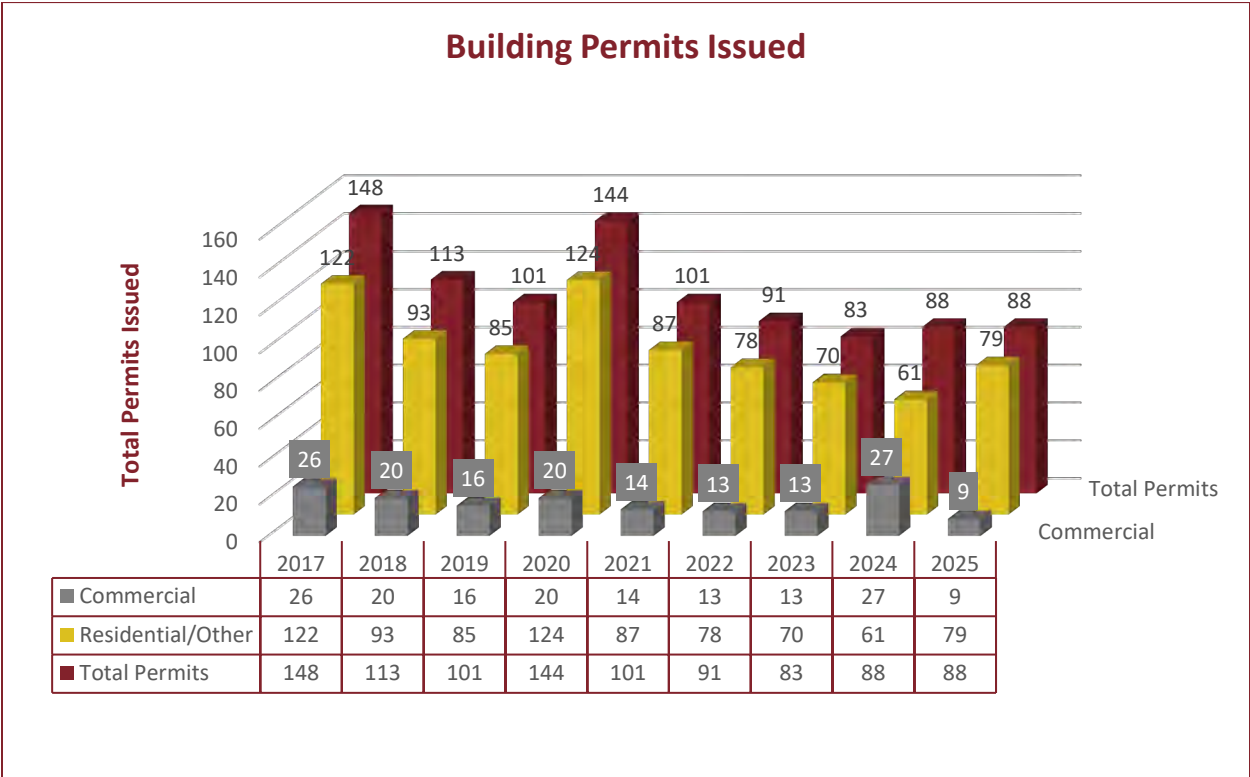
### Building Permits

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 2025 with a total estimated construction cost of \$16,889,065. Total permits were identical to 2024 at 88 issued.

Of the 88 permits issued in 2025, 13 were for projects in the ETA. There were 7 permits issued for construction of single-family homes, 5 of which were within the City limits and 2 in the ETA.

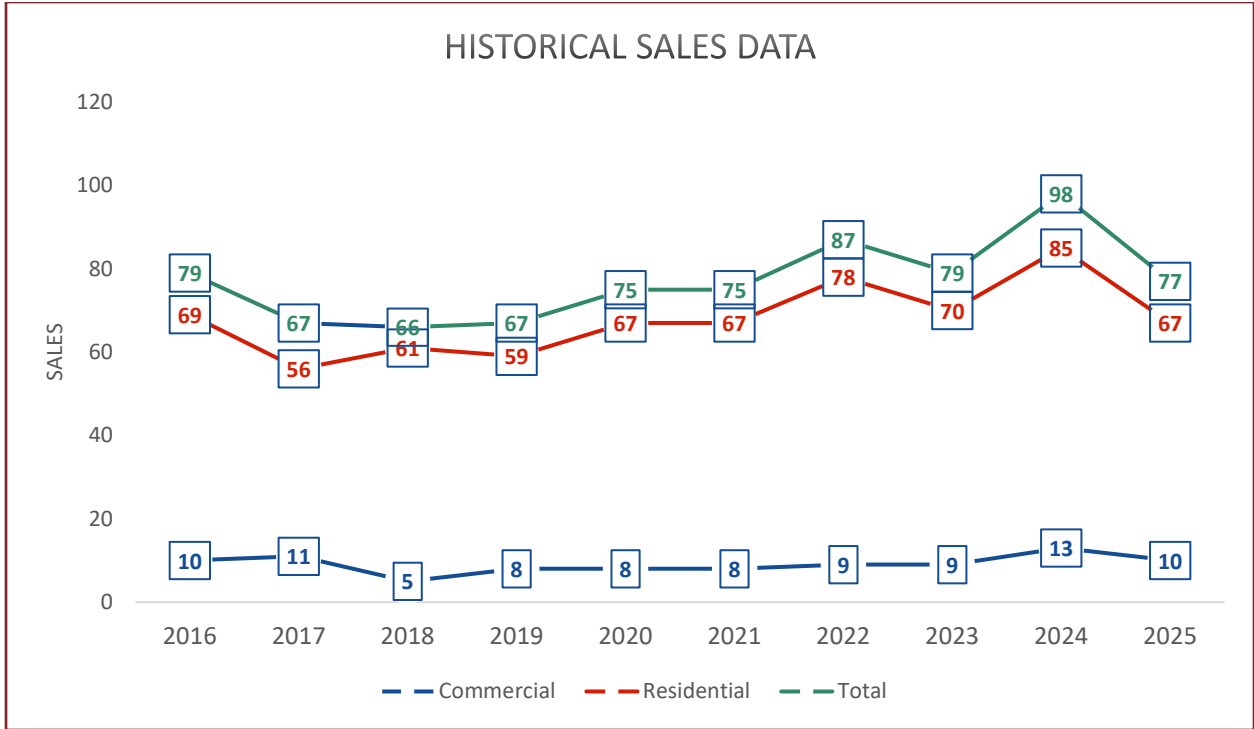
New growth within the City as a result of new construction is broken down in the following table. Total new growth was equivalent to an increase of 0.20%, down from new growth of 0.71% in 2024. The bulk of the new value was added within the TIF districts, primarily [Smith's Subdivision](#), which will be captured as new growth when those districts are dissolved.

NEW GROWTH			
	T&F Value	Taxable Value	% Growth
Commercial	\$ 670,800	\$ 33,540	0.30%
Residential	\$ 444,400	\$ 19,998	0.13%
<b>Total</b>	<b>\$1,115,200</b>	<b>\$ 53,538</b>	<b>0.20%</b>



Sales

The volume of sales came back to normal ranges after a high volume of sales in 2024. The average sale price of a residential property in 2025 was \$204,850, up significantly from an average of \$165,051 in 2024.



### SALE PRICE STRATA

Sale Price			2022	2023	2024	2025
\$ -	-	\$ 39,999	4	2	5	3
\$ 40,000	-	\$ 79,999	7	9	4	6
\$ 80,000	-	\$ 119,999	11	4	5	5
\$ 120,000	-	\$ 159,999	16	11	20	7
\$ 160,000	-	\$ 199,999	14	17	20	11
\$ 200,000	-	\$ 249,999	12	14	14	15
\$ 250,000	-	\$ 299,999	8	9	6	8
\$ 300,000	-	\$ 349,999	5	2	5	5
\$ 350,000	-	\$ 399,999	0	0	4	5
\$ 400,000	-	\$ 449,999	1	2	1	2
\$ 450,000	-	\$ 499,999	0	0	1	0
\$ 500,000	+		0	0	0	0
<b>Total</b>			<b>78</b>	<b>70</b>	<b>85</b>	<b>67</b>
<b>Avg Sale Price</b>			<b>\$ 168,863</b>	<b>\$ 181,346</b>	<b>\$ 165,051</b>	<b>\$ 204,850</b>

## PROPERTY TAX CALCULATION

Property taxes are determined by each local political body (City, County, School, Park Board, and Ambulance District) 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:

True & Full Value x Assessment Ratio x Assessment Factor x Mill Levy = 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 2025 was 365.56 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:

$$\$100,000 \times 0.50 \times 0.09 \times 0.36556 = \$1,645.02$$

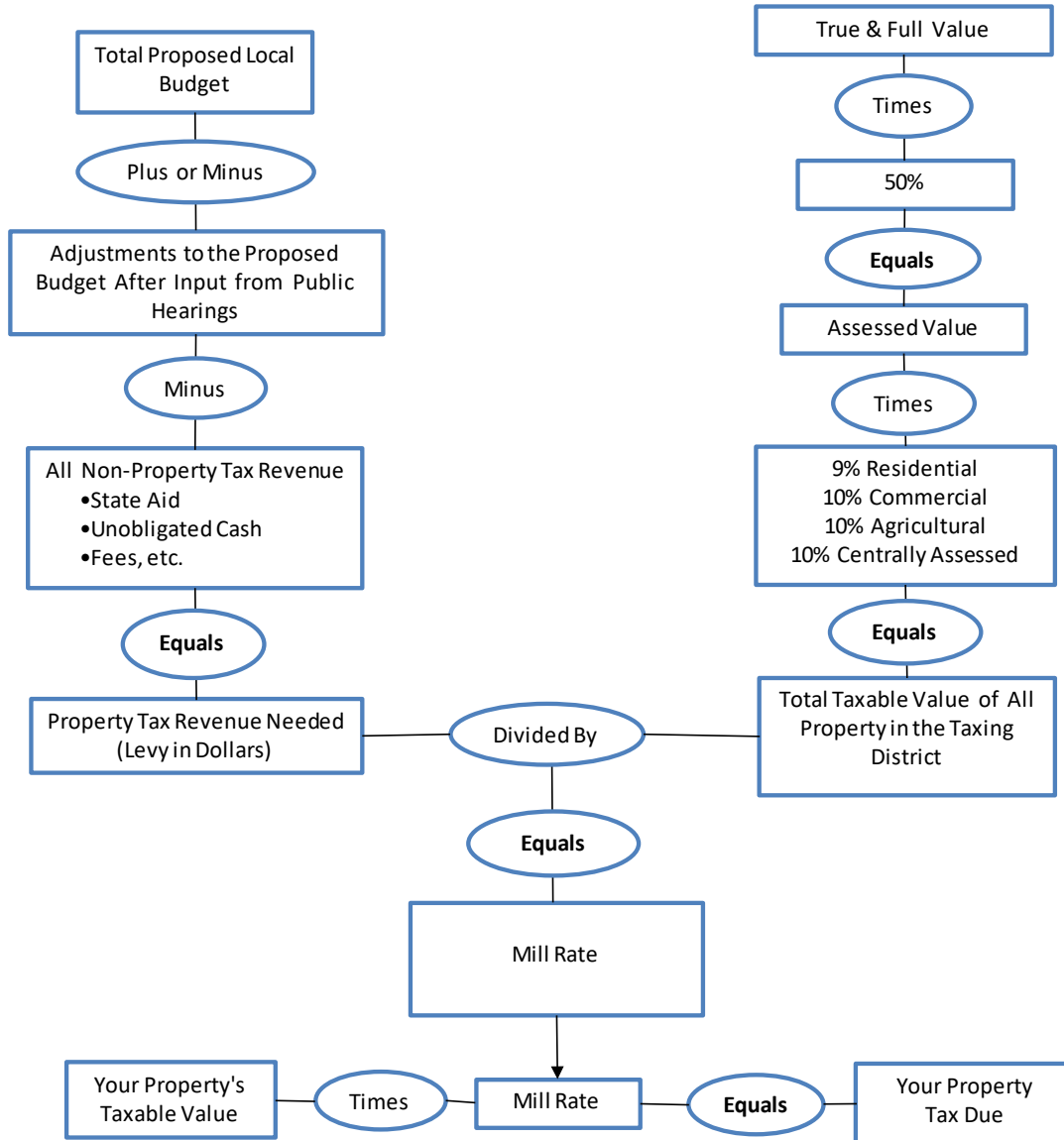
If you remove the True & Full Value from the above formula, you will get the Net Effective Tax Rate as you see on your tax statements.

$$0.50 \times 0.09 \times 0.36556 = 0.0165 \text{ or } 1.65\% \text{ effective tax rate for residential properties}$$

$$0.50 \times 0.10 \times 0.36556 = 0.0183 \text{ or } 1.83\% \text{ effective tax rate for commercial properties}$$

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

## 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)*

Excerpt from an actual 2025 Tax Statement

<b>Tax Distribution (3-year comparison):</b>		<b>2025</b>	
True and Full Value	100,400		$\$100,400 \times 0.50 \times 0.09 = \$4,518$
Taxable Value	4,518		$T\&F \times AR \times AF = \text{Taxable Value}$
Less: Homestead credit	0		
Disabled Veteran credit	0		
Net Taxable Value	<u>4,518</u>		T&F = True and Full Value AR = Assessment Ratio AF = Assessment Factor
Total mill levy	<u>365.560</u>		<---Total number of mills assessed
Taxes By District (in dollars):			
Ramsey County	451.98	=	$\$4,518 \times 0.10004$ (100.04 County Mills)
Devils Lake City	407.12	=	$\$4,518 \times 0.09011$ (90.11 City Mills)
Devils Lake Park District	182.10	=	$\$4,518 \times 0.04031$ (40.31 Park Mills)
Devils Lake School District	424.34	=	$\$4,518 \times 0.09392$ (93.92 School Mills)
Voter Approved School Bonds	132.88	=	$\$4,518 \times 0.02941$ (29.41 School Mills)
Lake Region Ambulance	36.20	=	$\$4,518 \times 0.00801$ (8.01 Ambulance Mills)
Soil Conservation	7.94	=	$\$4,518 \times 0.00176$ (1.76 Soil Conserv Mills)
Garrison Diversion	4.52	=	$\$4,518 \times 0.00100$ (1.00 Garrison Div Mills)
State Medical Center	4.52	=	$\$4,518 \times 0.00100$ (1.00 State Hospital Mills)
<b>Consolidated Tax</b>	<b>1,651.60</b>	=	$\$4,518 \times 0.36556$ (365.56 Total Mills)
<b>Primary Residence Credit*</b>	<b>(1,600.00)</b>		
<b>Net Consolidated Tax After Credit</b>	<b><u>51.60</u></b>		
<b>Net effective tax rate</b>	<b><u>0.05%</u></b>		<b>Actual Net Effective Tax Rate</b> $0.36556 \times 0.50 \times 0.09 = 1.65\%$ Mills x AR x AF

## PROPERTY VALUATION AND MILL LEVY

### Property Valuation

Devils Lake has 5 classes of property: 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	1,921
Commercial	458
Agricultural	6
Vacant Lots	276
Exempt	404
<b>Total</b>	<b>3,065</b>

True and Full (T&F) values are the total 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.

<b>TAXABLE VALUE COMPARISON</b>					
	<b>Commercial</b>	<b>Residential</b>	<b>Total</b>	<b>Utilities</b>	<b>Total w/ Utilities</b>
<b>2016</b>	\$ 7,255,254	\$ 8,562,826	\$ 15,818,080	\$ 440,434	\$ 16,258,514
<b>2017</b>	\$ 7,722,206	\$ 9,095,933	\$ 16,818,139	\$ 458,846	\$ 17,276,985
<b>2018</b>	\$ 8,005,926	\$ 9,126,987	\$ 17,132,913	\$ 499,839	\$ 17,632,752
<b>2019</b>	\$ 8,359,254	\$ 9,248,891	\$ 17,608,145	\$ 512,420	\$ 18,120,565
<b>2020</b>	\$ 8,451,953	\$ 9,755,726	\$ 18,207,679	\$ 543,253	\$ 18,750,932
<b>2021</b>	\$ 8,620,490	\$ 10,611,382	\$ 19,231,872	\$ 543,253	\$ 19,775,125
<b>2022</b>	\$ 8,711,572	\$ 10,992,022	\$ 19,703,594	\$ 550,941	\$ 20,254,535
<b>2023</b>	\$ 8,673,179	\$ 11,466,722	\$ 20,139,901	\$ 678,642	\$ 20,818,543
<b>2024</b>	\$ 9,776,349	\$ 12,282,676	\$ 22,059,025	\$ 568,298	\$ 22,627,323
<b>2025</b>	\$ 10,593,410	\$ 13,029,035	\$ 23,622,445	\$ 647,999	\$ 24,270,443
<b>2026</b>	\$ 10,756,175	\$ 14,061,375	\$ 24,817,550	\$ 600,000	\$ 25,417,550

**NOTE:** Taxable values do not include TIF districts or late adjustments due to appeals and the 2026 Utilities are estimated

<b>2025 CITY TAXABLE VALUE COMPARISON</b>		
<b>City</b>	<b>Population</b>	<b>Taxable Value</b>
Fargo (Dist #1)	136,285	882,475,566
Bismarck	77,772	552,264,156
Grand Forks	59,845	297,470,785
Minot	47,440	256,037,065
West Fargo	41,588	285,947,666
Williston	28,821	173,270,611
Dickinson	25,695	NO DATA
Mandan	24,788	137,897,135
Jamestown	15,789	61,446,512
Wahpeton	8,115	28,710,794
Devils Lake	7,277	26,965,727
Valley City	6,580	25,738,061

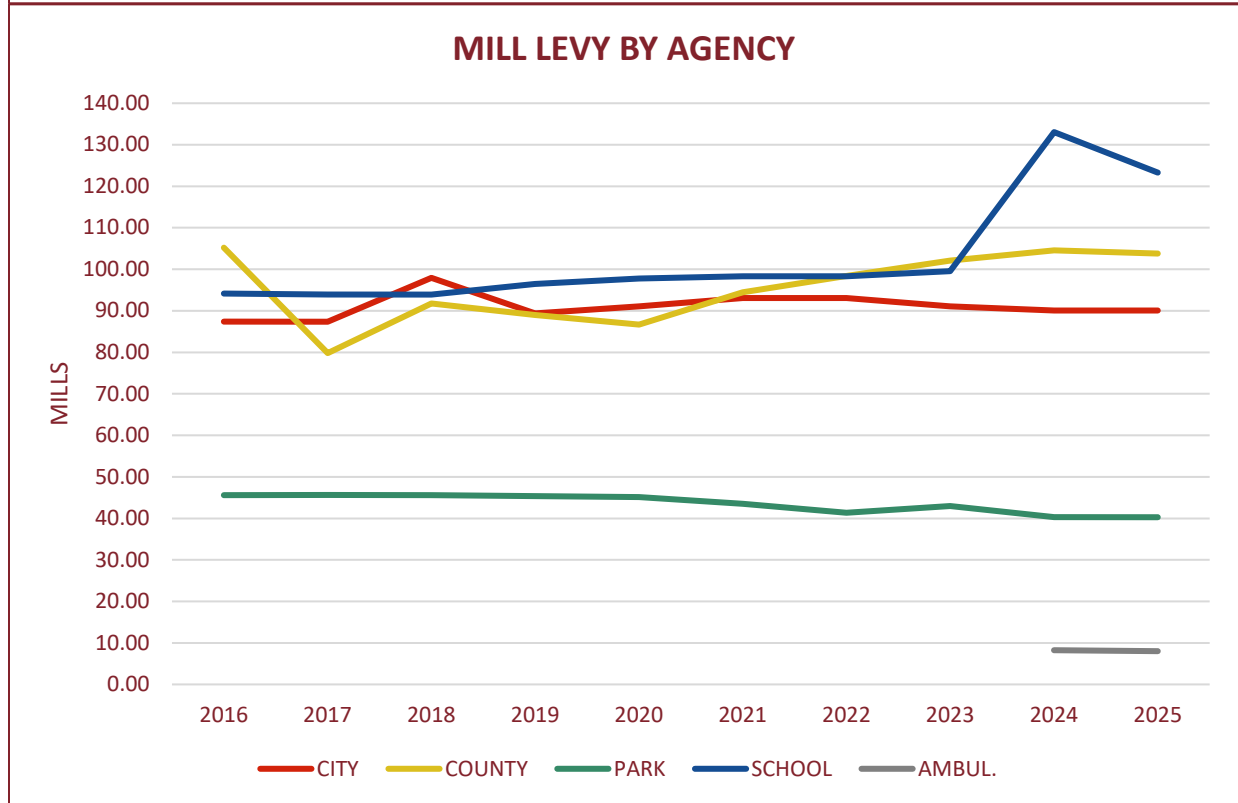
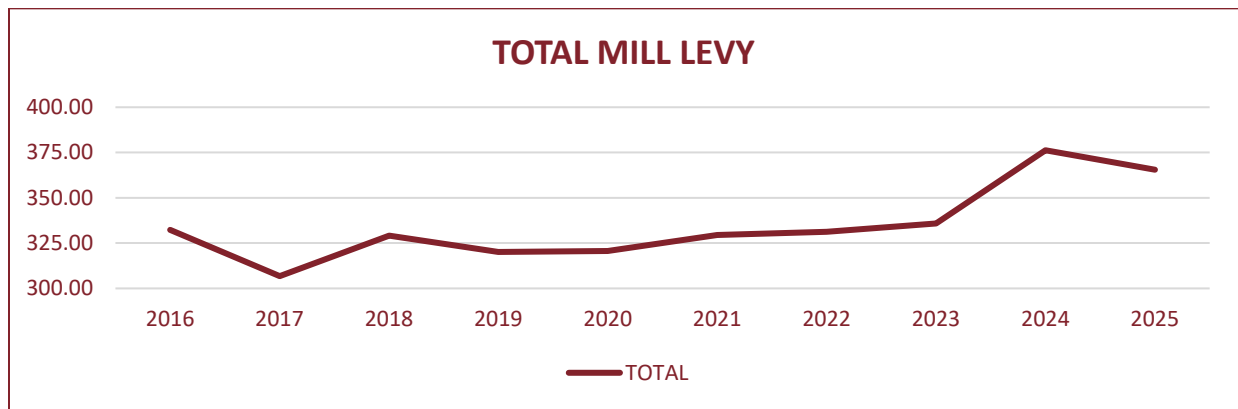
**Note:** Includes TIF Districts and Utilities

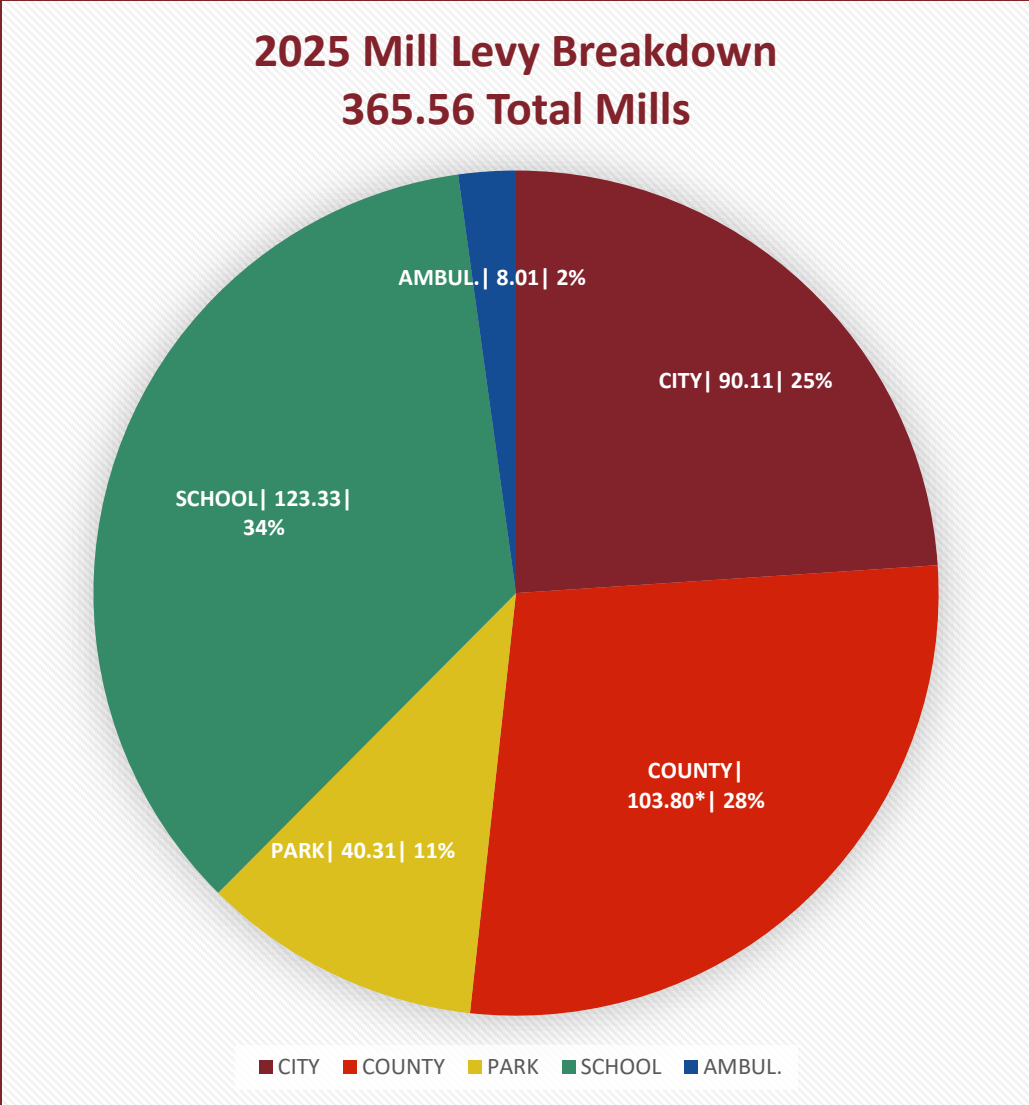
[Mill Levy History](#)

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

ASSESSED MILLS							EFFECTIVE TAX RATE	
YEAR	CITY	COUNTY	PARK	SCHOOL	AMBUL.	TOTAL	Commercial	Residential
2016	87.40	105.21	45.63	94.12	N/A	332.36	1.66%	1.50%
2017	87.41	79.81	45.64	93.92	N/A	306.78	1.53%	1.38%
2018	97.94	91.75	45.57	93.91	N/A	329.17	1.65%	1.48%
2019	89.36	89.01	45.34	96.46	N/A	320.17	1.60%	1.44%
2020	91.09	86.69	45.10	97.75	N/A	320.63	1.60%	1.44%
2021	93.11	94.46	43.52	98.35	N/A	329.44	1.65%	1.48%
2022	93.11	98.43	41.38	98.35	N/A	331.27	1.66%	1.49%
2023	91.11	102.11	43.00	99.55	N/A	335.77	1.68%	1.51%
2024	90.11	104.56	40.30	133.05	8.24	376.26	1.88%	1.69%
2025	90.11	103.80	40.31	123.33	8.01	365.56	1.83%	1.65%

Values assessed are determined the previous year, (ie. 2025 mills are used for 2026 budget)





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 population from largest to smallest.

City	City Mill	Total Mill	Est. Tax \$100,000 Residential	Effective Tax Rate Residential	Effective Tax Rate Commercial
Fargo (Dist #1)	57.36	298.43	\$ 1,343	1.34%	1.49%
Bismarck	76.38	237.10	\$ 1,067	1.07%	1.19%
Grand Forks	92.00	343.11	\$ 1,544	1.54%	1.72%
Minot	78.00	320.38	\$ 1,442	1.44%	1.60%
West Fargo	79.60	306.19	\$ 1,378	1.38%	1.53%
Williston	38.34	200.76	\$ 903	0.90%	1.00%
Dickinson	38.20	245.42	\$ 1,104	1.10%	1.23%
Mandan	62.48	263.87	\$ 1,187	1.19%	1.32%
Jamestown	97.59	337.96	\$ 1,521	1.52%	1.69%
Wahpeton	81.04	342.24	\$ 1,540	1.54%	1.71%
Devils Lake	90.11	365.56	\$ 1,645	1.65%	1.83%
Valley City	72.14	327.44	\$ 1,473	1.47%	1.64%

## 2025 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 the 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 67 usable or arms-length transaction sales within the City in 2025. The median ratio of these sales was 85.2% and out of tolerance. In conjunction with adjustments to the land rates, an additional 5% increase to the cost manual was applied for residential properties.

As a result of the value adjustments the sales ratio is 92.6% 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 (2025) and two previous years (2023-2024) were used, as allowed by the state, to get to 32 usable commercial sales.

Commercial sales had a median ratio of 93.7% and were within tolerance. There were no land value adjustments to commercial properties for 2026, however, an incremental 2% increase to improvement values was applied. Value adjustments resulted in a sales ratio of 94.8% and within tolerance.

<b>ADJUSTED MEDIAN SALE RATIOS</b>		
<b>Property Class</b>	<b>Median Ratio Before</b>	<b>Median Ratio After</b>
Commercial	93.7	94.8
Residential	85.2	92.6

#### Price-Related Differential (PRD)

To ensure that valuations are being made in a fair and equitable manner, we are using 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).

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).

The PRD for commercial properties in 2025 was 0.97 and for residential properties it was 1.03. The PRD for residential properties is down from 1.05 in 2024 and 1.09 in 2023.

#### 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 for 2025 was within tolerance at 17.62 for the first time since tracking of this value began, down from 23.42 in 2024 and 28.78 in 2023. For commercial properties the COD was also within tolerance at 14.03, down from 21.11 in 2024 and 21.89 in 2023.

There are no state requirements or standards for PRD or COD, however, they serve as an internal measuring tool that will be used to ensure that assessment practices remain fair and equitable.

## APPENDIX A – HOMESTEAD CREDIT APPLICANTS

Parcel	Address
39-0000-00001-000	623 3rd Ave NE
39-0000-00035-000	624 4th Ave NE
39-0000-00050-000	507 6th St NE
39-0000-00075-000	711 6th St NE
39-0000-00092-000	513 7th Ave NE
39-0000-00098-000	608 6th St NE
39-0000-00199-000	623 4th St NE
39-0000-00200-000	724 5th St NE
39-0000-00214-000	716 4th 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
39-0000-00554-000	610 6th St SE
39-0000-00559-000	621 7th St SE
39-0000-00582-000	705 6th Ave SE
39-0000-00607-000	721 8th St SE
39-0000-00646-000	119 13th St NW
39-0000-00647-000	115 13th St NW
39-0000-00651-000	204 14th St NW
39-0000-00663-000	316 14th St NW
39-0000-00664-000	320 14th St NW
39-0000-00672-000	404 14th 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
39-0000-00812-000	1002 3rd Ave NW
39-0000-00815-000	211 10th St NW
39-0000-00831-000	106 10th St NW
39-0000-00849-000	918 3rd Ave NW
39-0000-00882-000	323 8th St NW
39-0000-00887-001	210 9th St NW
39-0000-00902-000	114 9th St NW
39-0000-00973-000	108 4th St NW

Parcel	Address
39-0000-00976-000	123 3rd St NW
39-0000-01026-000	106 3rd St NW
39-0000-01030-001	120 3rd St NW
39-0300-00003-001	2010 Lincoln Ave NE
39-0301-00026-000	915 6th St NE
39-0301-00027-000	919 6th St NE
39-0301-00053-001	1022 6th St NE
39-0301-00064-000	1025 5th St NE
39-0301-00091-000	513 10th Ave NE
39-0301-00108-000	819 4th St NE
39-0303-00010-000	315 9th Ave SE
39-0303-00011-000	311 9th Ave SE
39-0303-00012-000	309 9th Ave SE
39-0303-00013-000	223 9th Ave SE
39-0403-00001-001	323 15th St NE
39-0403-00002-000	319 15th St NE
39-0406-00001-000	1122 3rd St NE
39-0406-00009-000	1109 2nd St NE
39-0407-00010-000	1127 3rd St NE
39-0407-00017-000	1106 5th St NE
39-0407-00025-000	1117 4th St NE
39-0407-00033-000	1115 5th St NE
39-0502-00001-001	1102 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
39-0504-00004-003	314 18th Ave SE
39-0509-00013-001	105 Caribou Ct 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
39-0601-00026-000	1017 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
39-0704-00008-000	420 Dickinson Dr SE Apt 6

Parcel	Address
39-0704-00009-000	420 Dickinson Dr. #7
39-0802-00027-000	107 19th St NE
39-0803-00020-000	107 21st St NE
39-0804-00039-000	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
39-1104-00018-000	1218 14th St SE
39-1104-00020-000	1226 14th St SE
39-1104-00026-000	1310 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
39-1302-00019-000	809 Kelly Ave NE
39-1303-00007-000	912 Kelly Ave NE
39-1303-00021-000	900 3rd Ave NE
39-1305-00005-000	1105 4th Ave NE
39-1307-00002-000	109 15th Ave NE
39-1307-00018-000	116 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
39-1503-00045-000	522 12th Ave NE
39-1505-00014-000	901 3rd St NE
39-1505-00022-000	313 9th Ave NE
39-1505-00023-000	324 8th Ave NE
39-1505-00027-001	817 3rd St NE
39-1505-00040-000	916 3rd St NE
39-1505-00052-000	1027 2nd St NE

Parcel	Address
39-1505-00059-000	1024 3rd St NE
39-1505-00079-000	1007 1st St NE
39-1505-00089-000	910 2nd St NE
39-1505-00106-000	807 1st St NE
39-1505-00115-000	1034 1st St NE
39-1603-00002-000	1605 3rd St SE
39-1803-00007-000	801 5th Ave NE
39-1803-00019-000	519 7th St NE
39-1803-00044-000	621 8th St NE
39-1804-00011-000	822 4th Ave NE
39-1804-00029-000	824 6th 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
39-1804-00062-000	909 7th Ave NE
39-1804-00076-000	1110 4th Ave NE
39-1804-00079-000	1115 5th Ave NE
39-1805-00004-000	1310 5th Ave NE
39-1805-00028-000	1208 4th Ave NE
39-1806-00038-000	1211 6th Ave NW
39-1806-00096-000	406 11th St NW
39-1806-00098-001	410 11th St NW
39-1900-00027-000	1106 16th St SE
39-1904-00014-000	917 11th St SE
39-1904-00023-000	906 11th St SE
39-1906-00024-000	1111 11th Ave SE
39-1907-00002-000	207 15th Ave SE
39-1907-00003-001	307 15th Ave SE
39-1911-00002-000	903 10th St SE
39-1911-00005-000	902 10th St NE
39-1912-00015-000	2404 Stone Ridge Ave NE
39-1915-00007-000	1205 16th St SE
39-2302-00008-000	313 16th Ave SE
39-2303-00020-000	611 14th St NW
39-2501-00003-000	1038 4th St NE
39-2703-00022-000	1224 5th Ave SE #8
39-2727-00009-001	1510 5th Ave NE
39-2727-00009-003	1506 5th Ave NE Unit 3

## 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
39-0000-00598-001	720 7th Ave SE
39-0000-00686-000	503 13th St NW
39-0000-00714-002	414 13th St NW
39-0000-00834-001	116 10th 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
39-0301-00108-000	819 4th St 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
39-0407-00007-000	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
39-0800-00001-001	104 22nd St NE
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
39-1303-00031-000	904 2nd Ave NE

Parcel ID	Address
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
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

## 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	Emergency Ambulance Service of Devils Lake	804 5th St SE
39-0000-00049-000	Episcopal Church	503 6th St 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
39-0000-00498-007	Lake Region Snowmobile Club	307 6th St SE, Ste #5
39-2735-00006-000	Mercy Hospital / Altru Hospital-Devils Lake	1031 7th St NE
39-0000-00101-000	Methodist Church	601 5th St NE
39-2735-00034-001	Odd Fellows Home	1107 Walnut St E
39-1204-00002-000, 39-1503-00037-000	Our Savior's Lutheran Church	612 & 623 14th Ave NE
39-2727-00007-000	Peace Lutheran Church	1700 5th Ave NE
39-2735-00034-002	Prairie Links Limited Partnership	1124 2nd St NE
39-1903-00002-002	Progress Enterprises Inc	106 3rd Ave NW
39-0000-00330-001	Progress Enterprises, Inc	124 6th Ave NE

Parcel(s)	Owner	Address
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 - 2026

TIF DISTRICT	2025	2026	CHANGE	2025 COMM	2025 RES	2025 TOTAL	2026 COMM	2026 RES	2026 TOTAL
ELKHORN	5,968,600	6,551,100	582,500	935,700	5,032,900	5,968,600	951,800	5,599,300	6,551,100
AGASSIZ	8,443,300	8,675,700	232,400	1,873,800	6,569,500	8,443,300	1,841,700	6,834,000	8,675,700
HIGHLAND PARK/CITY ESTATES	5,137,600	5,621,900	484,300	15,100	5,122,500	5,137,600	26,900	5,595,000	5,621,900
HIGHLAND PARK 2ND SUB	6,634,300	7,100,200	465,900	1,060,000	5,574,300	6,634,300	1,098,800	6,001,400	7,100,200
STONE RIDGE	6,527,000	6,500,700	-26,300	17,900	6,509,100	6,527,000	28,700	6,472,000	6,500,700
SMITH'S SUB 16TH ST SE	11,452,900	15,916,600	4,463,700	295,500	11,157,400	11,452,900	412,200	15,504,400	15,916,600
BRAUNAGEL 1 ST ADDTION	8,472,300	8,360,800	-111,500	8,472,300	0	8,472,300	8,360,800	0	8,360,800
<b>TOTAL FOR ALL DISTRICTS</b>	<b>52,636,000</b>	<b>58,727,000</b>	<b>6,091,000</b>	<b>12,670,300</b>	<b>39,965,700</b>	<b>52,636,000</b>	<b>12,720,900</b>	<b>46,006,100</b>	<b>58,727,000</b>
<b>MINUS ORIGINALS</b>		<b>2,910,470</b>							
<b>TOTAL INCREMENT</b>		<b>55,816,530</b>							

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

Elkhorn Subdivision

<b>ELKHORN SUB CHANGES 2026</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39050900001000	268,600	240,400	28,200
39050900002000	12,200	7,600	4,600
39050900003001	392,900	372,600	20,300
39050900005000	394,600	363,700	30,900
39050900006000	515,600	479,300	36,300
39050900007000	413,800	389,400	24,400
39050900008000	186,500	6,700	179,800
39050900009000	470,200	436,800	33,400
39050900010000	12,700	8,000	4,700
39050900011000	404,700	380,100	24,600
39050900012000	463,000	434,500	28,500
39050900013001	505,900	474,900	31,000
39050900015001	454,800	422,300	32,500
39050900017001	429,000	393,100	35,900
39050900018001	355,800	352,700	3,100
39050900020000	6,600	6,600	0
39050900021000	225,600	202,800	22,800
39050900022051	233,700	219,100	14,600
39050900022052	240,400	223,900	16,500
39050900023050	564,500	554,100	10,400
<b>TOTALS</b>	<b>6,551,100</b>	<b>5,968,600</b>	<b>582,500</b>

Agassiz Subdivision

<b>AGASSIZ SUB CHANGES 2025</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39010700001002	60,100	47,000	13,100
39010700001050	984,700	948,500	36,200
39010700001060	896,000	860,700	35,300
39010700002000	913,400	936,900	-23,500
39010700003002	1,346,300	1,297,900	48,400
39010700003050	339,000	318,900	20,100
39010700003051	662,400	630,900	31,500
39010700003060	922,100	886,200	35,900
39010700004000	928,300	936,900	-8,600
39010700005000	1,623,400	1,579,400	44,000
TOTALS	8,675,700	8,443,300	232,400

Highland Park / City Estates Subdivision

<b>HIGHLAND PARK/CITY ESTATES SUB CHANGES 2025</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39030000001000	359,000	341,500	17,500
39030000002001	338,800	304,800	34,000
39030000002002	339,100	304,800	34,300
39030000003000	335,400	293,300	42,100
39030000003001	279,800	274,000	5,800
39030000004001	354,500	334,400	20,100
39030000004002	333,200	306,500	26,700
39080000001001	355,200	315,400	39,800
39080000001050	0	0	0
39080000003000	458,900	421,700	37,200
39080000004000	26,900	15,100	11,800
39080000005000	256,800	233,600	23,200
39080000006000	499,600	448,500	51,100
39080000007000	396,600	371,600	25,000
39080000008000	516,500	474,800	41,700
39080000009001	457,900	411,100	46,800
39080000009050	313,700	286,500	27,200
<b>TOTALS</b>	<b>5,621,900</b>	<b>5,137,600</b>	<b>484,300</b>

Stone Ridge Estates

<b>STONERIDGE SUB CHANGES 2025</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39191200001000	370,600	368,500	2,100
39191200002000	359,500	358,700	800
39191200003000	341,800	367,500	-25,700
39191200004000	357,200	360,500	-3,300
39191200005000	363,100	360,400	2,700
39191200006000	341,800	346,000	-4,200
39191200007000	346,100	349,800	-3,700
39191200008000	361,200	355,900	5,300
39191200009000	335,500	326,000	9,500
39191200010000	329,400	324,100	5,300
39191200011000	329,400	324,100	5,300
39191200012000	333,400	326,000	7,400
39191200013000	396,000	400,200	-4,200
39191200014000	344,100	357,300	-13,200
39191200015000	339,400	354,600	-15,200
39191200016000	396,000	400,200	-4,200
39191200017001	478,500	480,900	-2,400
39191200019000	26,200	16,400	9,800
39191200020000	349,000	348,400	600
39191200021000	2,500	1,500	1,000
39191200022000	0	0	0
<b>TOTALS</b>	<b>6,500,700</b>	<b>6,527,000</b>	<b>-26,300</b>

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

<b>HIGHLAND PARK 2ND SUB CHANGES 2025</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39080600001001	299,100	255,700	43,400
39080600001002	291,100	251,800	39,300
39080600001003	291,100	251,800	39,300
39080600001004	299,100	255,700	43,400
39080600002001	322,000	272,500	49,500
39080600002002	322,000	272,500	49,500
39080600003000	1,081,900	1,038,800	43,100
39080600004000	700,200	670,400	29,800
39080600005000	593,400	567,000	26,400
39080600006000	362,500	351,600	10,900
39080600007001	369,200	353,300	15,900
39080600009001	513,300	490,400	22,900
39080600016000	8,600	8,600	0
39080600017000	8,300	12,600	-4,300
39080600018000	0	0	0
39080700001000	420,100	401,500	18,600
39080700002000	309,000	299,200	9,800
39080700003000	323,200	313,000	10,200
39080700004000	370,700	359,000	11,700
39080700005000	215,400	208,900	6,500
<b>TOTALS</b>	<b>7,100,200</b>	<b>6,634,300</b>	<b>465,900</b>

Braunagel 1<sup>st</sup> Addition

<b>BRAUNAGEL 1ST ADDN CHANGES 2025</b>			
<b>PARCEL NUMBER</b>	<b>2026 Total</b>	<b>2025 Total</b>	<b>CHANGE</b>
39020100001000	3,078,000	3,124,600	-46,600
39020100002000	4,037,900	4,089,000	-51,100
39020100003000	26,800	26,800	0
39020100004000	21,200	21,200	0
39020100005000	1,143,500	1,157,300	-13,800
39020100006000	13,300	13,300	0
39020100007000	21,100	21,100	0
39020100008000	19,000	19,000	0
39020100009000	0	0	0
<b>TOTALS</b>	<b>8,360,800</b>	<b>8,472,300</b>	<b>-111,500</b>

Smith's Subdivision

SMITH'S SUB - 16TH ST SE CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39110400028000	191,700	201,300	-9,600
39110400030000	164,800	159,000	5,800
39190000001000	441,900	339,200	102,700
39190000002000	25,500	12,800	12,700
39190000003000	292,000	256,400	35,600
39190000004000	25,500	12,800	12,700
39190000005000	25,500	12,800	12,700
39190000006000	265,000	218,200	46,800
39190000007000	41,800	41,000	800
39190000008000	298,200	268,800	29,400
39190000009000	333,500	260,000	73,500
39190000011001	303,200	266,300	36,900
39190000011003	12,800	6,400	6,400
39190000011005	451,700	312,800	138,900
39190000013001	0	0	0
39190000015000	0	0	0
39190000016001	391,000	315,400	75,600
39190000019001	418,100	351,800	66,300
39190000021000	274,600	254,700	19,900
39190000022000	23,800	11,900	11,900
39190000023000	25,500	12,800	12,700
39190000024001	352,100	283,900	68,200
39190000025001	402,500	339,600	62,900
39190000026000	231,800	142,800	89,000
39190000027000	260,900	206,300	54,600
39190000030000	0	819,200	-819,200
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	331,700	274,000	57,700
39191300001002	331,700	274,000	57,700
39191300002001	337,100	278,400	58,700

PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39191300002002	331,700	274,000	57,700
39191300003001	331,700	274,000	57,700
39191300003002	331,700	274,000	57,700
39191300004001	331,700	274,000	57,700
39191300004002	342,700	276,900	65,800
39191300005001	331,100	274,000	57,100
39191300005002	332,100	274,000	58,100
39191300006001	331,700	274,000	57,700
39191300006002	331,700	274,000	57,700
39191400001000	8,600	8,600	0
39191400002000	23,600	17,400	6,200
39191500001000	319,200	246,300	72,900
39191500002000	312,700	243,100	69,600
39191500003000	312,700	243,100	69,600
39191500004000	322,000	247,700	74,300
39191500005000	329,000	252,800	76,200
39191500006000	319,700	248,200	71,500
39191500007000	319,700	248,200	71,500
39191500008000	329,000	252,800	76,200
39191500009000	338,500	194,400	144,100
39191500010000	329,200	189,800	139,400
39191500011000	329,200	189,800	139,400
39191500012000	338,500	194,400	144,100
39191500013000	338,500	71,000	267,500
39191500014000	329,200	66,400	262,800
39191500015000	329,200	66,400	262,800
39191500016000	338,500	71,000	267,500
39191600001000	248,100	0	248,100
39191600002000	337,600	0	337,600
39191600003000	321,500	0	321,500
39191600004000	457,600	0	457,600
39191600005000	11,600	0	11,600
39191600006000	11,600	0	11,600
39191600007000	11,600	0	11,600
<b>TOTALS</b>	15,916,600	11,452,900	4,463,700