BOARD OF EQUALIZATION

CITY OF DICKINSON, NORTH DAKOTA

April 15, 2026

Pursuant to due call and notice, with notice of publication in the Dickinson Press, the Board of Equalization met in compliance with North Dakota State Law. The meeting was held on April 15, 2026 commencing at 4:00PM, in City Hall located at 38 1st Street West.

NOTICE TO TAXPAYERS

Stark County , North Dakota

Notice is hereby given that proceedings for the Board of Equalization on assessments will be taken by the local Equalization Boards in April as follows:

Gladstone	6 th at 5:45 pm
Taylor	13 th at 5:30 pm
Richardton	13 th at 6:00 pm
South Heart	13 th at 7:00 pm
Belfield	14 th at 4:45 pm
Dickinson	15 th at 4:00 pm

Stark County BOE meets June 2nd at 10:00 am

Each taxpayer has the right to appear before the appropriate board of review or equalization and petition for correction of the taxpayer's assessment.

Submitted by Karen Richard, Stark County Auditor
(Pub. March 11th & 18th, 2026)
(Mar. 11 & 18, 2026)

CALL TO ORDER

President Decker called the meeting to order at 4:00PM.

ROLL CALL

Present: President Scott Decker, Vice President Dr. Robert Baer, Commissioners: Jason Fridrich and Russ Murphy

Absent: Commissioner Joe Ridl

Also Present: City Assessor Chris Dickinson, City Administrator Dustin Dassinger and Dickinson City Attorney Christina Wenko

PLEDGE OF ALLEGIANCE

1. OTHER BUSINESS
2. REGULAR AGENDA
   A. Assessor Dickinson reported the assessment roll has been completed

B. Assessor's Report

Assessor Dickinson summarized the following Tax Roll information:

The total true and full values for the year 2026, Commercial raised 3.8% from the previous year and Residential raised 10.2% for an overall total of 7.7%. The median ratios after trending were 96.8% for Commercial and 91.1% for Residential.

CITY OF DICKINSON
OFFICE OF CITY ASSESSOR
38 1st St West
Dickinson, ND 58601

TO: Dickinson City Commission
FROM: Christopher S. Dickinson, City Assessor
DATE: 04-15-2026
RE: Tax roll Information

The following is a summary of sales ratio statistics and tax roll information for the year ending 2025.

		2025	2026
1. True and Full Valuation			
	Commercial	$1,307,587,588	$1,356,811,768 - (↑ 3.8%)
	Residential	$2,038,135,300	$2,245,611,800 - (↑ 10.2%)
	Total	$3,345,722,888	$3,602,423,568 - (↑ 7.7%)
2. Taxable Valuation		2025	2026
		$157,095,468	$168,893,119 - (↑ 7.5%)
3. Median Ratio		2025	2026
	Commercial	85.7 %	86.4.%
	Residential	84.8 %	88.5%

After applying the ratio to the appropriate properties, we ended up with a final increase on residential properties from 3%-4% and a 7%-8% increase on commercial properties. The following are the percentages aftermarket increases.

Median Ratio after trending**		2025	2026
	Commercial	85.7 %	96.8%
	Residential	84.8 %	91.1%

There was a total of 60 new residential homes built in 2025, this was a 10% decrease, from the 67 homes built in 2024

There was a total of 20 new commercial structure built in 2025, this was a 17% decrease from the 27 built in 2024

**This is the ratio reported to the State Board of Equalization. Based on value and includes other categories such as taxable to exempt status or exempt status to taxable; changes in classification and new construction.

Recommendation:

Median Ratios are within tolerance. It is the recommendation that the Dickinson BOE accept the tax roll as presented.

C. The Board of Equalization shall proceed to equalize and correct the assessment roll (NDCC 57-11-03)

President Decker stated the Board may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as shall be reasonable and just to render taxation uniform (NDCC 57-11-03). ***Except that the valuation of any property returned by the Assessor shall not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the Board to increase it (NDCC 57-11-03).

D. During the Session

President Decker continued with the Board, any person, his attorney or his agent, feeling aggrieved by anything in the assessment roll, may apply to the Board for the correction of alleged errors in the listing or valuation of his real property, and the Board may correct the errors as it may deem just. (NDCC 57-11-04)

Aranda LaFortune, representing Prairie Hills Mall, appeared before the board to appeal the valuation on parcel 1110-0100-0100, located at 1681 3rd Ave W. They are protesting their 2026 valuation and confirm that they have met with Assessor Dickinson prior to the BOE meeting. Mr. Dickinson recommended extra time to do an Income Approach to lower the mall's value but does inform the board that there is paperwork submitted for an abatement of their 2025 value. Ms. LaFortune would like a decision of value tonight and not have the income approach considered. Mr. Fridrich has a hard time making a decision tonight on the value without knowing how the abatement for 2025 would go along with a review of their financial information. The board recommended tabling this decision until further review, prior to the values being submitted to the County in June.

Shannon Roers, representing ROERS, appeared before the board to appeal 4 properties and has provided a folder of information to the board to look through. The parcel numbers are 2507-0100-2600, 2507-0100-2700, 2500-0100-0200 and 2505-0400-0600. She is requesting income approach be done for 2505-0400-0600, West Ridge Market Center. The board requested more time to go over the packet and for Mrs. Roers and Mr. Dickinson to meet and be able to go over the packet to come to a solution before the board meets again.

Henning Christensen, representing Sierra Ridge apartments, phoned in to appeal the valuation on parcel 1168-0200-0100 but after hearing that Mr. Dickinson is open and interested in using the Income Approach for valuations and he requested that they have time to meet to go that route as well.

Mr. Dickinson addressed the audience extending an open invitation to the crowd and the rest of the public to come to the office anytime with any concerns or questions.

Kamille Sherman appeared before the board protesting her valuation on parcel 1090-0300-1500 located at 1334 Empire Road. President Decker explained the sales analysis the city has to follow every year due to the North Dakota Century Code. She agreed to have a sit-down conversation with the office to try to come to an understanding before the board meets again.

John Wilczek, 1170-0400-2000 at 946 29th St W, said that his property went up 22% and after a phone call to the office noted that his PRC is incorrect due to estimating. It was recommended to go into the office before the next meeting.

John Kempenich, 0861-0300-0200 at 1107 Dell Avenue, said he received a 28% increase and was also recommended to meet with the office before the next meeting.

Willow Huisman, 0570-0500-2500 at 851 Fairway Street, said her property hasn't been reviewed since 2016 but would also like to meet with the office before the next meeting.

Karlee Zach, 1608-0100-0900 at 996 Mustang Ave, said her increase was 2.57% and would also like to meet with the office before the next meeting.

David Steinbach, 0880-0400-0100 at 1192 11th Ave E, appeared before the board protesting his increase of 8.94%. His complaint is that the state lowered his value 5% for the 2025 year and now the city raised the value 6 months after. Commissioner Fridrich asked why the increase wasn't the city wide 3% increase. President Decker recommended to lower Mr. Steinbach's increase to 3% instead of the 8%. Mr. Steinbach is in agreement with lowering the percentage.

MOTION BY: Jason Fridrich SECONDED BY: Russ Murphy

To lower Mr. Steinbach's increase to 3%, lowering the 2026 value to $309,900

Disposition: Roll call vote… Aye 4, Nay 0, Absent 1

Motion declared duly passed

Patrick Cassezza, 1170-1000-3000 at 852 23rd Street W, stated he doesn't agree with the estimation process but understands why it was done. Commissioner Murphy recommends to go to the assessor's website, review the property record card and to meet with the office before the next meeting if he feels it's needed.

Robert Bossert, 0050-0200-1400 at 346 7th Ave E, stated he received a 3.47% increase and would like to know the chapters in the NDCC that pertain to assessing. President Decker directed him to NDCC chapters 57-02 and 57-35 for the relevant information.

Jeff Parker, 1675-0400-0100 at 2485 6th St W, stated his value was raised 8.88% and was a part of the reval area for 2025. He brought a comparable and would like to sit down with the office to go over his PRC before the next meeting.

The board discussed a second meeting time on Tuesday, May 26th at 4 pm to give the Assessing office time to meet with everyone and discuss their property values. President Decker also reminded the room and anyone online that if they don't like their value, they can always go to the County Board of Equalization and then the State Board of Equalization as well.

E. Adding Property to the Assessment List

The Board of Equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner of the Assessor, and shall enter the property at a valuation which will bear an equal and just proportion of the taxation (NDCC 57-11-05).

Tabled to be discussed at the next meeting.

F. No reduction after session of board

After the adjournment of the Board each year, neither the governing body of the city not the City Board of Equalization shall change or alter any assessment. Neither shall the governing body or the Board of Equalization reduce or abate, or authorize the reduction, abate or return, of any taxes levied upon such assessments for any cause expect that the property assessed was not subject to taxation at the time the assessment was made (NDCC 57-11-06).

Tabled to be discussed at the next meeting.

G. Exemption Applications

MOTION BY: Jason Fridrich SECONDED BY: Dr. Robert Baer

To approve the 2026 Real Estate Property Tax Exemption List on attachment A

Disposition: Roll call vote… Aye 4, Nay 0, Absent 1

Motion declared duly passed

3. ADJOURNMENT

MOTION BY: Jason Fridrich SECONDED BY: Dr. Robert Baer

To adjourn this meeting and continue it on Tuesday, May 26th at 4PM.

Disposition: Roll call vote… Aye 4, Nay 0, Absent 1

Motion declared duly passed

Adjournment of the meeting at 6:34PM.

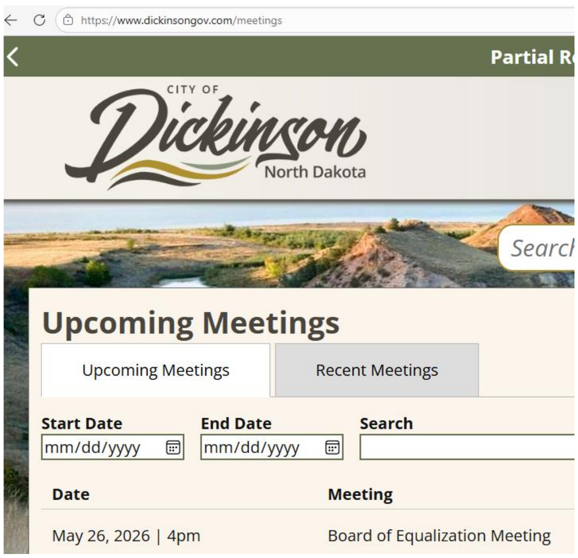
CONTINUATION OF BOARD OF EQUALIZATION

CITY OF DICKINSON, NORTH DAKOTA

May 26, 2026

The Board of Equalization reconvened the meeting from April 15, 2026 on May 26, 2026 commencing at 4:00PM in City Hall, located at 38 1st Street West. Notification was published on-line.

https://www.dickinsongov.com/meetings



CALL TO ORDER

President Scott Decker called the meeting to order at 4:00PM.

ROLL CALL

Present: President Scott Decker, Commissioners: Dr. Robert Baer, Russ Murphy and Jason Fridrich

Appearing via Teams: Joe Ridl

Also Present: City Assessor Chris Dickinson, City Administrator Dustin Dassinger and Dickinson City Attorney Christina Wenko

PLEDGE OF ALLEGIANCE

A. During the Session

President Decker stated the Board, any person, his attorney or his agent, feeling aggrieved by anything in the assessment roll, may apply to the Board for the correction of alleged errors in the listing or valuation of his real property, and the Board may correct the errors as it may deem just. (NDCC 57-11-04)

Jeff Parker, 1675-0400-0100 at 2485 6th St W, stated that he was in attendance at the April 15th BOE Meeting and has been in contact with the assessing office. He did have a meeting with Mr. Dickinson but states that he is disappointed with the lack of communication from the office prior to tonight's meeting. He requests a lowered assessment of $839,704 due to his comparables of like properties. President Decker states using the numbers provided by Mr. Parker, he would recommend the valuation of $877,493 rounding that number to $878,000. A reduction of $57,100 off the 2026 valuation of $935,100.

MOTION BY: Jason Fridrich SECONDED BY: Dr. Robert Baer

To reduce Mr. Parker's 2026 valuation to $878,000

Disposition: Roll call vote… Aye 5, Nay 0, Absent 0

Motion declared duly passed

Aranda LaFortune, representing Prairie Hills Mall 1110-0100-0100 at 1681 3rd Ave W, states she was also in attendance at the April 15th BOE Meeting for a reduction of the 2026 valuation and that she also had been in contact with the office. She states she and Mr. Dickinson reached an agreement for a reduction. Mr. Dickinson states that the reduction is included in his next presentation to the board. President Decker confirms that the reduction included in the presentation will go forward on the tax roll.

B. Adding Property to the Assessment List

President Decker states The Board of Equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner of the Assessor, and shall enter the property at a valuation which will bear an equal and just proportion of the taxation (NDCC 57-11-05).

Mr. Dickinson states before the commissioners is a list of corrections the Assessing Department completed, a total of 36 properties were adjusted of the 96 contacts the office received. Mr. Dickinson goes on to state Prairie Hills Mall now has a valuation of $12,874,000 calculated using the Income Approach making it closer to the initial independent appraisal provided at $11,800,000.

C. No reduction after session of board

President Decker states after the adjournment of the Board each year, neither the governing body of the city nor the City Board of Equalization shall change or alter any assessment. Neither shall the governing body or the Board of Equalization reduce or abate, or authorize the reduction, abate or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made (NDCC 57-11-06).

Mrs. Wenko states that she would like to discuss the matter of several parcels owned by Koch Property Investments, Inc. that are being used for storage/drainage ponds. The Assessing Department received requests for abatements filed for the years 2024 and 2025. Mrs. Wenko asks if the board would assess those values based on the changes. Mr. Dickinson states from his understanding the parcels are unbuildable. City Planner Natalie Birchak confirms the parcels are currently being used as detention ponds, there is a booster station on one parcel but that is the only building. Mr. Dickinson requests parcels 1189-1400-0800, 1189-1100-0600, 1189-1400-0600 and 1189-1400-0700 all be lowered to a valuation of $0 and parcel 1189-1400-0100 be lowered to $61,300 due to having the booster station. President Decker clarifies if the board accepts the new values, Koch Property Investments, Inc. still has to complete the abatement process for the years 2024 and 2025. Mr. Dickinson confirms that is correct.

MOTION BY: Russ Murphy SECONDED BY: Joe Ridl

To accept the new values for Koch Property Investments, Inc. for the year 2026

Disposition: Roll call vote… Aye 5, Nay 0, Absent 0

Motion declared duly passed

1. ADJOURNMENT

MOTION BY: Jason Fridrich SECONDED BY: Dr. Robert Baer

To adjourn this meeting on Tuesday, May 26th at 4:32PM.

Disposition: Roll call vote… Aye 5, Nay 0, Absent 0

Motion declared duly passed

Adjournment of the meeting at 4:32PM.

OFFICIAL MINUTES PREPARED BY:

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Andraia Schwan, Property Appraiser Tech.

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Dustin Dassinger, City Administrator

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Scott Decker, President

Board of City Commissioners

Date: __________